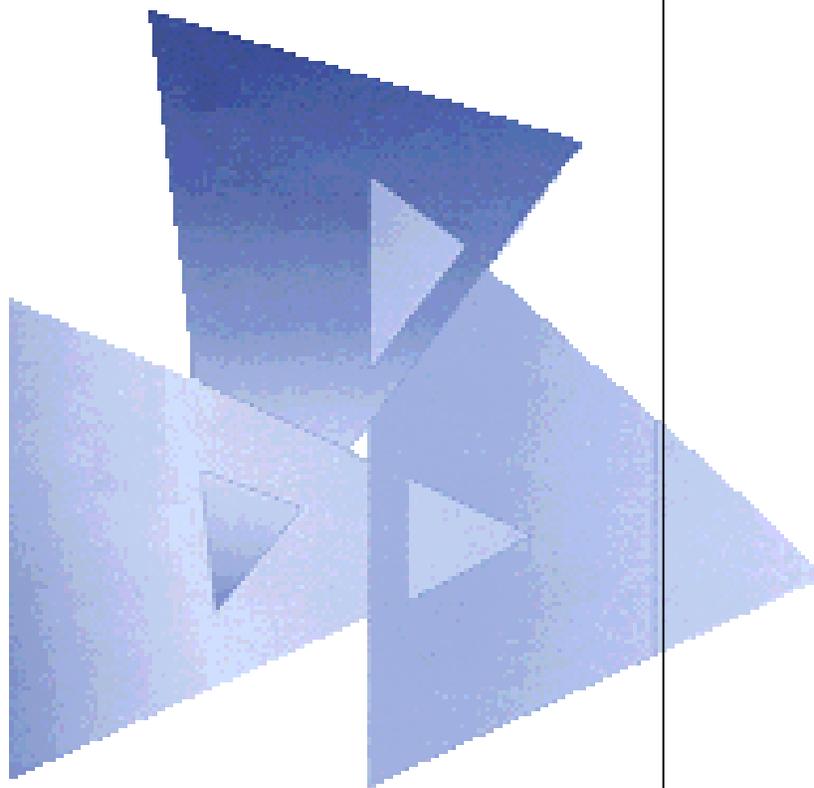


Government Finances

1999-2000

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USCENSUSBUREAU
Helping You make Informed Decisions

Governments Division
Census Management Staff
U.S. Census Bureau

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INTRODUCTION

The United States Bureau of the Census conducts an Annual Survey of Government Finances, as authorized by law under Title 13, United States Code, Section 182. Alternatively, every five years, in years ending in a '2' or '7', a Census of Governments, including a Finance portion, is conducted under Title 13, Section 161. For both the Census and this 1999-2000 annual survey, the finance detail data is equivalent, encompassing the entire range of government finance activities -- revenue, expenditure, debt, and assets.

The tables contained here provide a summary of the annual survey findings for state and local governments. The tables contain detail of revenue by type, expenditure by object and function, indebtedness by term, and assets by purpose.

Collection of Statistics on Governments

The data collection phase for the annual survey made use of two methods to obtain data: mail canvass and central collection from State sources. In 30 states, all or part of the data for local governments were obtained from cooperative arrangements between the Census Bureau and a state government agency. These usually involved a data collection effort carried out to meet the needs of both agencies -- the state agency for purposes of audit, oversight, or information, and the Census Bureau for statistical purposes. School district data in 49 states were collected via cooperative arrangements with state education agencies (only Hawaii and the District of Columbia completed mail questionnaires).

Data for the balance of local governments in this annual survey were obtained via mail questionnaires sent directly to county, municipal, township and special district governments.

Data for state governments were compiled by analysts of the Bureau of the Census, with the cooperation and assistance of state officials. The data were compiled from state government audits, budgets, and other financial reports, either in printed or electronic format. The compilation generally involved recasting the state financial records into the classification categories used for reporting by the Census Bureau.

SCOPE OF COVERAGE

The basic reporting unit of Census Bureau statistics on public finances is the individual government. This entity includes not only the central government but also those agencies, institutions, and authorities which are connected to it.

To determine which of the many organizations with governmental or quasi-governmental character should be included in its statistics on the public sector, the Bureau has created the set of criteria below.

Types of Government Entities

Government services are provided through a complex structure made up of numerous public bodies and agencies. The Census Bureau identified 87,504 governments during the 1997 Census of Governments. In addition to the Federal Government and the 50 state governments, the Bureau recognizes five basic types of local governments, as follows (per 1997 Census):

- *County Governments* (3,043), which exist in all states except Connecticut and Rhode Island and in the District of Columbia, are created to provide general government activities in specified geographic areas. They include entities called boroughs in Alaska, parishes in Louisiana, and counties in all other states.
- *Municipal Governments* (19,372), which are established to provide general government services for a specific population concentration in a defined area. They include cities, boroughs (except in Alaska), villages, and towns (except in the six New England states, Minnesota, New York and Wisconsin). Composite city-county governments are treated as municipal governments for Census Bureau purposes.
- *Township Governments* (16,629), which are established to provide general government services for areas without regard to population concentrations. They include towns in the six New England states, Minnesota, New York and Wisconsin, and townships in eleven other states.
- *Special District Governments* (34,683), which are established to provide only one or a limited number of designated functions and having sufficient administrative and fiscal autonomy to qualify as independent governments.
- *School District Governments* (13,726), which are created to provide public elementary, secondary, and/or higher education and having sufficient administrative and fiscal autonomy to qualify as independent governments. They exclude school systems that are "dependent" on a county, municipal, township, or state government.

Definition of a Government Entity

In summary, a government entity is defined for Census Bureau reporting as follows:

A government is an organized entity, which, in addition to having governmental character, has sufficient discretion in the management of its own affairs to distinguish it as separate from the administrative structure of any other governmental unit.

Thus, to be regarded as a government for Census Bureau purposes, an entity must possess all three of these critical attributes: existence as an organized entity, governmental character, and substantial autonomy.

For more detailed information about governmental structure, see the 1997 Census of Governments – Vol. 1, *Government Organization* publication.

GENERAL CONCEPTS

This report uses a number of terms that, in other contexts, might have different meanings. Further, some of the tabular presentations contain concepts that are not commonly used or easily understood. If the following does not provide sufficient information, please write to the Chief, Governments Division, United States Census Bureau.

Current Dollars

The statistics in these tables are in terms of current dollar amounts. They have not been adjusted for price or wage level changes occurring through the years.

Fiscal Years

Data in these tables pertain to the governments' 12-month fiscal years. The data for this annual survey reflect individual government fiscal years that ended between July 1, 1999 and June 30, 2000, in general. The following governments are exceptions, in that their fiscal year period completed after June 30, 1999, and they are included within the June 30 group: ending September 30, the state governments of Alabama and Michigan, the District of Columbia and Alabama school districts; and ending August 31, the state government of Texas and Texas school districts, Nebraska and Chicago school districts.

Also, not all agencies of a government necessarily have a fiscal period that coincides with the central organization. Totals for an individual government, in those instances, are the summation of finances for all its agencies with a fiscal period between July 1, 1999 and June 30, 2000.

Population

Populations displayed in Tables 3 and 4 of this report are for April 1, 2000, and may differ from later annual populations displayed on the Census Bureau's website because of subsequent revisions. Governments displayed in Tables 3 and 4 were chosen based upon their 2000 populations.

Composition of Financial Amounts

Revenues and expenditures comprise actual receipts and payments of a government and its agencies (net of correcting transactions and recoveries or refunds), including government-operated enterprises, utilities, and public trust funds. Transactions excluded as revenue or expenditure are: debt issuance and retirement; loans and investments; agency and private trust transactions; and internal transfers between funds of a government. Aggregates for groups of governments exclude intergovernmental transactions between the governments involved.

Government Financial Sectors

Government financial data are presented within broad activity sectors, including general government, utilities, liquor stores, and insurance trust activities. General government includes all government revenue and expenditure except activities defined as utility, liquor stores, and insurance trust transactions. Also, commercial-type operations of governments, such as port facilities, airports, toll highways, and housing projects are included within the general

government sector. Utilities are water supply, electric power, and gas supply systems, and transit facilities owned and operated by governments or operated under contract by a private firm whenever the government maintains day-to-day financial oversight. Liquor stores are operated by 17 state governments and by local governments in 5 states. Insurance trust activities consist of publicly funded contributory retirement systems for public employees, and specified government social and life insurance programs, such as unemployment compensation, workers' compensation, and state medical and disability funds.

Revenue Concepts

As noted above, revenue is reported net of recoveries and correcting transactions and excludes amounts from debt issuance, internal transfers, and private trust transactions. The following examples illustrate some applications of this summary definition:

1. Tax revenue is reported in terms of gross collections minus tax refunds during the same period.
2. Receipts from issuance of debt, recoupment of previous loans, and sale of securities are not counted as revenue.
3. Property tax amounts, widely collected by county governments acting as an agent of other governments, are counted as revenue of the final receiving units only.
4. State and local governments act as agents of the Federal Government in withholding Federal income and Social Security taxes from their employees' pay; such amounts are excluded from state and local government revenue and expenditure, but are reported here as Federal revenue.
5. The Federal Treasury handles unemployment compensation accounts for the states and the District of Columbia government; Federal agency transactions in connection with these funds are included with the state and local government data.
6. Figures in this report include the gross transactions of business-type government corporations and agencies.

Taxes consist of compulsory contributions exacted by governments for public purposes. However, this reporting category excludes employer and employee payments for retirement and social insurance purposes (classified as insurance trust revenue) and special assessments, which are classified as nontax general revenue.

General revenue from own sources (i.e. – excluding Intergovernmental transfers) is comprised of 2 major categories: Taxes and Charges and Miscellaneous General Revenue. Most of the Charges and Miscellaneous General Revenue is for current services and sale of products in connection with general government activities. Such amounts are designated as current charges and are reported on a gross basis, without offset of the cost of producing or buying the commodities or services sold. Utility service charges are excluded here and reported under utility revenue.

Utility revenue and liquor stores revenue comprise amounts from the sales of their goods and services.

Insurance trust revenue comprises retirement and insurance contributions (including social insurance "taxes") received from insured individuals and their government employers.

Employer contributions and other transfers made by the administering governments to their insurance trust funds are treated as intragovernmental transactions rather than government revenue or expenditure. However, to the extent that particular governments make payments as employers to insurance trust systems administered by other governments--for example, employer contributions by state and local governments to the Federal Social Security System (OASDHI) or local government payments to state administered retirement systems--such amounts are included here without special treatment, in the "revenue from contributions" of the various systems affected. In addition, Federal advances and contributions to state unemployment compensation funds have been included with unemployment compensation revenue.

Expenditure Concepts

The expenditure reporting categories comprise all amounts of money paid out by a government and its agencies, with the exception of amounts for debt retirement, and for loan, investment, agency, and private trust transactions. Note that expenditures include payments from all sources and funds, including amounts spent from borrowing and from previous period balances, as well as from current revenues. Included in this category are expenditures of business-type government corporations and agencies. Transactions not considered as expenditures include payments for debt retirement, extension of loans, purchase of securities, and payments to the Federal Government of monies withheld for income tax or Social Security (OASDHI) purposes.

The commonly used character and object (or use) categories used in this finance series are: intergovernmental expenditure, current operation, capital outlay, assistance and subsidies, interest on debt, insurance benefits and repayments, and salaries and wages.

Government expenditure for capital outlay is commonly financed by borrowing, but government revenue does not include receipts from borrowing. This means that the relationship between totals of revenue and expenditure, as shown in this report, should not be considered a direct measure of the degree of budgetary "balance."

In addition to payments for goods, services, and capital items, total government expenditure includes sizable amounts of payments for which no services or products are directly received in return. A major portion of such payments comprises items reported here as assistance and subsidies. These amounts include only cash grants and not gifts of supplies, materials, or other grants-in-kind. The cost of items to be distributed in-kind is included in current operation expenditure as purchases of goods and services.

Insurance benefit and repayment amounts are limited to actual payments to insured persons and beneficiaries and, therefore, exclude as internal transfers contributions by governments to insurance trust funds they administer, and costs of administering insurance trust programs (which are classified as general expenditure).

Payments for salaries and wages consist of gross amounts paid to government employees before deductions for income tax, retirement contributions, charges for quarters or subsistence, or other

purposes. They comprise only cash payments and exclude the value of subsistence, quarters, or other payments in-kind made to military personnel or other public employees. Salaries and wages are mainly for current operation but also include some amounts for force-account construction.

In presenting expenditures by function, this report attempts to show a more comprehensive picture by grouping related activities into broader classifications. For example, social services and income maintenance includes public welfare, hospitals, health, social insurance administration, and veterans' services. Transportation includes highways, airports, parking facilities, and sea and inland ports. The report does not provide totals for these larger categories because they are meant only as presentational guidelines.

Expenditures for specific functions, other than utilities, do not include any amounts for debt service costs. Interest payments on debt are not classified under particular functions for which debt may have been incurred, but rather are shown in the single interest category.

Note that the functions cannot be equated specifically with one Federal or state government program. Medicaid, for example, is included in the larger public welfare function. Instead the functional categories represent broader activities of government that have remained standardized over many years so that as specific programs expand and contract they will remain useful for analytical purposes.

Education--The education function, perhaps more than any other, emphasizes the intergovernmental flow of funds. Besides the direct expenditures made at the Federal, state, and local government level, there are large intergovernmental education transfers that include: direct Federal grants-in-aid to schools as provided under the various "title" programs; state "foundation" aid; Federal aid channeled through the state government to local schools; and interlocal payments for education services.

Elementary and secondary expenditure for education includes all expenditures of school systems other than for interest (reported under interest on general debt), duplicative intergovernmental payments, and retirement benefits paid to former education employees (reported under employee-retirement expenditure). It thus includes gross school system expenditure for the school lunch program and other cafeteria operations as well as school health, recreation, and library services administered by school systems.

Higher education pertains to publicly operated universities, colleges, junior colleges, and other schools beyond the high school level. Expenditures shown under this heading includes gross payments for auxiliary activities, such as dormitories, dining halls, and bookstores operated by public institutions of higher education. However, expenditure of such institutions for hospitals serving the public and for agricultural experiment stations and extension services is reported under hospitals and natural resources, respectively.

Public Welfare--This activity includes institutional and noninstitutional assistance to the needy, plus the administration of such assistance. The degree to which states assume direct responsibility for public welfare services or delegate this to local governments varies. There is a significant Federal participation in this activity, primarily the financing of public welfare

services by other governments. State and local expenditures include any applicable cash benefits in excess of, or supplementary to, those finances with Federal monies.

Categorical cash assistance payments to state governments and the District of Columbia in this report include primarily maintenance assistance under the Federal program, "Temporary Assistance for Needy Families (TANF)." All states participate in TANF and the matching requirements vary from about one-fifth to one-half of the Federal payments.

The Federal Government administers directly those categorical welfare assistance programs for old age assistance, aid to the blind, and aid to the disabled that are now incorporated into the Supplemental Security Income program. State and local government cash benefits supplementing these direct Federal welfare outlays are relatively small, occurring in only a few states.

General relief, which is wholly financed from state and local sources, makes up most of other cash assistance. Other public welfare spending includes: vendor payments under various public welfare programs, including the federally supported medical care program commonly known as Medicaid; institutional care for the needy; and administration of welfare activities.

Hospitals-- Expenditures for hospitals facilities directly operated by state and local governments and payments to private medical facilities belong here. Medical vendor payments provide some variation in classification; private purveyor payments made under welfare programs are classified as public welfare, but any services provided directly by a government through its hospital agency are included under this heading.

Transportation--Highways include provision and maintenance of highway facilities, including toll turnpikes, bridges, tunnels, and ferries, as well as regular roads, highways, and city streets. These figures exclude interest on debt issued for highway purposes (included in interest on general debt) and highway policing costs (classified under police protection). Most state funds in this function go for regular highway facilities with the remainder for toll roads and bridges, which are generally administrated by semiautonomous agencies of the state governments.

Natural Resources--Natural resources include expenditures for conservation and development of agricultural, forest, fish and game, mineral, and similar resources.

For state and local governments, natural resources covers activities pertaining to agriculture including extension services and experiment stations, soil conservation, flood control, irrigation, and drainage. However, water supply, electric utilities, and hydroelectric power activities are reported under utilities.

Police Protection--Local government payments for police and traffic safety activities amount to the most significant part of police protection. State expenditure is mainly for highway police activities.

Indebtedness

State and local government long-term debt includes general obligation bonds, guaranteed by the taxing power of the governments, as well as nonguaranteed indebtedness that pledges only some

nontax source--rents, charges, or tolls for example-related to the bond purpose as credit. Governments have become very active in providing financial assistance to private and nonprofit organizations through the issuance of tax exempt bonds. This financial intermediation by state and local governments covers a variety of activities including industrial development aid, assistance to commercial and retail developers, single-family and multifamily housing development, hospital and health care facilities, and pollution abatement plant and equipment expenditures.

Utilities and Liquor Stores

Utility expenditure and liquor stores expenditure comprise all spending involved in provision and conduct of such undertakings--i.e., acquisition of facilities, current operation (including the purchase of goods and services for resale), and interest on utility debt.

State and local government utility revenue means only charges received for services. Other revenues received by utilities--for example, interest earnings--are counted as general revenues of a government.

Liquor stores are operated by certain municipalities in states (Minnesota, North Carolina, South Dakota, and Wisconsin), counties in two states (Maryland and North Carolina), and by 17 state governments. Amounts reported in this financial category do not include revenue from state or local taxes which are collected through liquor monopoly systems, nor distinguishable expenditure for licensing and law enforcement activities in connection with these systems. Such amounts are treated as general revenue and general expenditure, respectively.

Insurance Trusts

Every state and the District of Columbia operates a system of unemployment insurance and one or more public employee-retirement systems. Most of the states also administer workers' compensation systems, and a few have other social insurance systems involving the payment of cash benefits from accumulated fund reserves. Among local governments, the primary financial activity in insurance trusts relates to publicly administered employee-retirement systems.

Transactions of these various systems--exclusive of administrative cost (treated as general expenditure) and of government contributions (classified as intragovernmental transactions)-- are reported as insurance trust revenue and insurance trust expenditure. Only insurance benefits and repayments of contributions from insurance funds comprise insurance trust expenditure.

The coverage in a number of state-administered employee retirement systems includes local government employees exclusively or in combination with state employees. The local government contributions to state systems to pay the local employee portion are included under insurance trust revenue of the state government and as direct expenditure of the local government. Although there is a flow of funds from one government to another, the census classification system does not count this as intergovernmental revenue because intergovernmental revenues are general revenues by definition. See the Governments Division, Census Bureau Internet site - <http://www.census.gov/govs/www/retire.html> - Employee

Retirement Systems of State and Local Governments for additional specific information about employee-retirement systems.

INTRAGOVERNMENTAL AND INTERGOVERNMENTAL TRANSACTIONS

Intergovernmental flows--Funds flowing between governments (subject to limited exceptions, mentioned below) are treated distinctively as intergovernmental revenue and intergovernmental expenditure. Mainly they represent grants-in-aid and the sharing of tax proceeds, but also include payments in lieu of taxes and amounts for services performed by one government for another on a reimbursable or cost-sharing basis.

Total revenue and total expenditure for an individual government, of course, include any intergovernmental amounts. When measuring groups of governments--a state area, a county area, a type of local government--monies going from one government to another must be netted out to arrive at nonduplicative totals. These aggregations treat each government as if it were a "fund" under the intragovernmental flows described above.

The value of intergovernmental aid "in-kind" such as commodities distributed by the Federal Government for school lunch purposes, is not treated as an intergovernmental revenue or expenditure. Furthermore, there are some kinds of transactions between governments that have not been isolated for special treatment here as intergovernmental in nature:

1. In situations where a government-administered employee retirement system covers the employees of a second government, contributions by the latter are included, without distinction, as part of the current operation expenditure of the donor government and as insurance trust revenue of the receiving government.
2. No attempt at special treatment has been applied to interest on outstanding debt that is paid to other governments holding the securities involved.
3. No special handling has been attempted for transactions where governments deal as ordinary suppliers and customers e.g., in purchasing property, utility services, or supplies from one another. Under this method, where one government buys water or electricity from a second, the entire transaction is classified as direct revenue and expenditure with no intergovernmental component.

Intragovernmental flows--Census statistics ignore government fund structure to achieve comparability. Since the data for each individual government represent a consolidation of amounts for its various accounting funds, payments between funds have been eliminated. Thus, a government's contribution to a retirement fund it administers is not counted as expenditure, nor is the receipt of this contribution by the retirement fund considered as revenue. For census purposes, only the retirement benefits are classified as a government expenditure--insurance trust expenditure in this example.

State and local governments pay some interest on debt that is held as investment securities by insurance funds they administer. However, because of difficulty in identifying such transactions, this interest is counted as revenue in contravention of the rule about payments between funds.

LIMITATIONS OF DATA

Reporting of government finances by the Census Bureau involves presentation of data in terms of uniform categories. This uniformity helps ensure comparable measures among the many governments covered in the survey, and also enables data to be aggregated by state area and nationally. Each category is defined using established criteria. Each state and local government financial item is analyzed and assigned to a classification category in accordance with the standard definition and criteria. While often similar to, or identical to, the classification used by the state or local government, there could be instances where a significant difference exists between the name of a state or local financial item and the final category to which it is assigned by the Census Bureau.

Within these standard categories similar financial transactions are combined. Revenue financial categories involve grouping of items by source of revenue, and revenue items of the same kind are merged. For example, revenue amounts from ad valorem taxes are combined, regardless of the number of government funds involved.

For expenditure items, financial transactions are classified both by function (police, highways, and the like), and by object category (capital outlay, current operation, and so forth).

Debt items are classified by term (short and long-term), as well as by type of debt (guaranteed, revenue bonds) and to a limited extent, by purpose (function).

Assets (or cash and security holdings) are grouped by type of holding, with holdings for insurance trust systems grouped separate from those of the general government.

Despite efforts to standardize the statistics to ensure comparability, users should be cautious about attempting to draw conclusions from direct comparisons of financial amounts for individual governments. Governments vary greatly in the types of services they provide, with patterns often, but not always, evident by state area. For example, some local governments directly finance and administer activities that elsewhere are undertaken by state governments. The share of government sector financial totals contributed by a state government or by local governments, therefore, differs materially from one state to another. Users can review the Government Finance and Employment Classification Manual for additional information about the financial categories contained in these tables. The manual contains definitions of the general and specific categories. It also contains examples of the types of financial transactions for the categories, including many specific programmatic expenditures.

Users need to keep in mind that the financial amounts in the tables are statistical in nature. They do not represent accounting statements or conditions.

STATISTICAL RELIABILITY

The local government statistics in this survey were developed from a sample survey. Therefore, the local totals, as well as state and local aggregates, are considered estimated amounts subject to sampling error.

The statistics in this report that are based wholly or partly on data from the sample are apt to differ somewhat from the results of a survey covering all governments, but otherwise conducted using the same schedules and procedures. Estimates based on a sample survey are subject to sampling variability. The particular sample used is one of a large number of all possible samples of the same size that could have been selected using the same sample design. Each of the possible samples would yield somewhat different results.

The standard error is a measure of the variation among the estimates from all possible samples and thus is a measure of the precision with which an estimate from a particular sample approximates the average results of all possible samples. In this report, table 2 contains the coefficients of variation that have been computed for the summary estimates (columns 1 and 3) shown in table 1. The coefficient of variation is the estimated standard error expressed as a percent of the estimated total or proportion.

State government finance data are not subject to sampling. Consequently, State-local aggregates shown here for individual States are more reliable (on a relative standard error basis) than the local government estimates they include. Estimates of major United States totals for local governments are subject to a computed sampling variability of less than one-half of 1 percent. State and local government totals are generally subject to sampling variability of less than 3 percent.

The estimates are also subject to the inaccuracies in classification, response, and processing. Efforts were made at all phases of collection, processing, and tabulation to minimize errors. However, the data are still subject to errors from estimating for missing data, errors from misreported data, errors from miscoding, and difficulties in identifying every unit that should be included in the report. Every effort was made to keep such errors to a minimum through care in examining, editing, and tabulating the data reported by government officials.

Response to the sample survey is an important consideration in evaluating the quality of the estimates. For the 1999-2000 survey, usable responses were available from approximately 87 percent of the state and local governments.

MEANING OF ABBREVIATIONS AND SYMBOLS

The abbreviations and symbols in the tables have the following meanings:

- Represents zero or rounds to zero.
- (NA) Not available.
- (X) Not applicable.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000

(Dollar amounts are in thousands. For meaning of abbreviations and symbols, see note below table)

Description	United States Total			Description	United States Total		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (April 1, 2000, in thousands)	281,422	280,850	281,422	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	8,314,032	8,291,853	8,314,032	Direct general expenditures - Con.			
Revenue¹	1,942,328,438	1,260,829,249	1,013,824,631	Social services and income maintenance:			
General revenue¹	1,541,322,481	984,783,409	888,864,514	Public welfare	233,350,301	198,683,845	34,666,456
Intergovernmental revenue ²	291,949,750	274,381,564	349,893,628	Cash assistance payments	20,661,502	11,422,205	9,239,297
From Federal Government	291,949,750	259,113,766	32,835,984	Vendor payments	157,112,123	154,297,083	2,815,040
From State government	(¹)	-	317,057,644	Other public welfare	55,576,676	32,964,557	22,612,119
From local governments ³	(¹)	15,267,798	(¹)	Hospitals	75,975,990	32,154,115	43,821,875
General revenue from own sources	1,249,372,731	710,401,845	538,970,886	Capital outlay	3,873,904	1,244,477	2,629,427
Taxes	872,351,114	539,655,337	332,695,777	Health	51,365,588	27,375,060	23,990,528
Property	249,177,604	10,996,021	238,181,583	Social insurance administration	4,177,665	4,173,532	4,133
Sales and gross receipts	309,289,792	252,146,502	57,143,290	Veterans' services	356,552	356,552	-
General sales	215,112,414	174,461,160	40,651,254	Transportation:			
Selective sales	94,177,378	77,685,342	16,492,036	Highways	101,335,910	61,941,936	39,393,974
Motor fuel	30,938,602	29,967,910	970,692	Capital outlay	56,439,259	41,650,642	14,788,617
Alcoholic beverage	4,393,193	4,104,031	289,162	Air transportation (airports)	13,159,783	1,105,687	12,054,096
Tobacco products	8,584,773	8,391,330	193,443	Parking facilities	905,674	-	905,674
Public utilities	17,830,992	9,230,534	8,600,458	Sea and inland port facilities	3,140,533	863,504	2,277,479
Other selective sales	32,429,818	25,991,537	6,438,281	Transit subsidies	432,207	185,298	246,909
Individual income	211,660,682	194,573,057	17,087,625	Public safety:			
Corporate income	36,058,903	32,522,017	3,536,886	Police protection	56,798,071	8,580,703	48,217,368
Motor vehicle license	16,401,309	15,099,383	1,301,926	Fire protection	23,101,931	-	23,101,931
Other taxes	49,762,824	34,318,357	15,444,467	Correction	48,805,439	33,039,925	15,765,514
Charges and miscellaneous general revenue	377,021,617	170,746,508	206,275,109	Capital outlay	3,776,256	2,506,960	1,269,296
Current charges	223,479,819	86,467,117	137,012,702	Protective inspection and regulation	9,103,757	5,774,092	3,329,665
Education	65,561,784	49,931,647	15,630,137	Environment and housing:			
Institutions of higher education	55,292,489	49,384,228	5,908,261	Natural resources	20,234,649	15,001,066	5,233,583
School lunch sales (gross)	5,449,907	16,149	5,433,758	Capital outlay	4,347,324	2,758,339	1,588,985
Hospitals	54,619,355	18,583,569	36,035,786	Parks and recreation	25,037,798	4,048,611	20,989,187
Highways	7,391,675	4,659,804	2,731,871	Capital outlay	6,915,929	1,043,860	5,872,069
Air transportation (airports)	11,083,342	852,161	10,231,181	Housing and community development	26,589,639	3,162,711	23,426,928
Parking facilities	1,373,750	693,353	1,373,750	Sewerage	28,052,470	954,630	27,097,840
Sea and inland port facilities	2,506,691	1,800,636	1,166,808	Capital outlay	10,093,302	403,363	9,689,939
Natural resources	2,967,444	1,131,755	5,142,186	Solid waste management	17,208,373	2,347,360	14,861,013
Parks and recreation	6,273,941	436,653	3,769,936	Capital outlay	1,526,825	215,814	1,311,011
Housing and community development	4,206,589	38,531	24,272,968	Governmental administration:			
Sewerage	24,311,499	38,531	24,272,968	Financial administration	29,299,732	16,140,702	13,159,030
Solid waste management	10,224,631	387,630	9,837,001	Judicial and legal	27,032,180	12,370,672	14,661,508
Other charges	32,959,118	7,951,378	25,007,740	General public buildings	9,318,858	2,296,511	7,022,347
Miscellaneous general revenue	153,541,798	84,279,391	69,262,407	Other governmental administration	16,008,529	3,691,708	12,316,821
Interest earnings	70,489,965	35,008,175	35,481,790	Interest on general debt	69,813,738	29,187,251	40,626,487
Special assessments	3,815,454	81,439	3,734,015	General expenditure, n.e.c.			
Sale of property	2,020,651	476,146	1,544,505	Miscellaneous commercial activities	389,735	326,781	62,954
Other general revenue	77,215,728	48,713,631	28,502,097	Other and unallocable	83,005,056	35,227,679	47,777,377
Utility revenue	84,953,757	4,512,606	80,441,151	Utility expenditure	111,115,487	10,722,912	100,392,575
Water supply	30,515,060	135,866	30,379,194	Capital outlay	24,847,040	4,232,410	20,614,630
Electric power	42,435,588	2,844,401	39,591,187	Water supply	35,789,427	354,424	35,435,003
Gas supply	3,954,492	8,406	3,946,086	Electric power	39,719,144	2,956,424	36,762,720
Transit	8,048,617	1,523,933	6,524,684	Gas supply	3,724,347	5,520	3,718,827
Liquor store revenue	4,591,830	3,894,548	697,282	Transit	31,882,569	7,406,544	24,476,025
Insurance trust revenue	311,460,370	267,638,686	43,821,684	Liquor store expenditure	3,800,848	3,195,254	605,594
Unemployment compensation	23,366,245	23,260,011	106,234	Insurance trust expenditure	125,229,670	105,455,909	19,773,761
Employee retirement	273,880,967	230,165,517	43,715,450	Unemployment compensation	18,648,499	18,583,276	65,223
Workers' compensation	11,845,416	11,845,416	-	Employee retirement	95,679,183	75,970,645	19,708,538
Other insurance trust revenue	2,367,742	2,367,742	-	Workers' compensation	8,317,018	8,317,018	-
Expenditure¹	1,746,942,699	1,084,097,152	996,266,752	Other insurance trust	2,584,970	2,584,970	-
By character and object:				Debt outstanding	1,451,815,216	547,875,824	903,939,398
Intergovernmental expenditure ¹	4,029,073	327,069,829	10,380,449	Short-term	24,291,420	6,378,753	17,912,661
Direct expenditure	1,742,913,626	757,027,323	985,886,303	Long-term	1,427,523,796	541,497,071	886,026,737
Current operations	1,288,746,460	523,113,684	765,632,776	Full faith and credit	515,154,650	138,525,093	376,629,565
Capital outlay	217,062,830	76,232,509	140,830,321	Nonguaranteed	912,369,146	402,971,978	509,397,172
Construction	161,693,932	59,680,668	102,013,264	Long-term debt by purpose			
Other capital outlay	55,368,898	16,551,841	38,817,057	Public debt for private purposes	372,642,385	227,300,674	145,341,711
Assistance and subsidies	31,375,444	22,136,147	9,239,297	Education	266,038,599	83,000,288	183,038,311
Interest on debt	80,499,222	30,089,074	50,410,148	Utilities	200,102,545	17,865,574	182,236,972
Insurance benefits and repayments	125,229,670	105,455,909	19,773,761	Other	588,740,267	213,330,535	375,409,743
Exhibit: Salaries and wages	548,795,952	154,503,994	394,291,958	Long-term debt issued	184,830,632	75,031,847	109,798,789
Direct expenditure by function	1,742,913,626	757,027,323	985,886,303	Long-term debt retired	121,896,749	44,380,228	77,516,526
Direct general expenditure	1,502,767,621	637,653,248	865,114,373	Cash and security holdings	3,503,702,104	2,518,935,812	984,766,292
Capital outlay	192,200,270	71,987,395	120,212,875	Insurance trust funds	2,229,694,845	1,864,336,384	365,358,461
Other direct general expenditure	1,310,567,351	565,665,853	744,901,498	Unemployment compensation	54,911,959	54,664,461	247,498
Education services:				Employee retirement	2,120,841,421	1,755,730,458	365,110,963
Education	521,612,107	138,329,956	383,282,151	Workers' compensation	53,035,085	53,035,085	-
Capital outlay	60,967,621	14,077,378	46,890,243	Miscellaneous	906,380	906,380	-
Higher education	134,351,694	112,869,057	21,482,637	Other than insurance trust funds	1,274,007,259	654,599,428	619,407,831
Capital outlay	15,256,617	12,995,163	2,261,454	By purpose			
Elementary & secondary	365,180,872	3,381,358	361,799,514	Offsets to debt	467,905,783	274,626,813	193,278,970
Capital outlay	45,149,756	520,967	44,628,789	Bond funds	128,575,852	30,472,340	98,103,512
Other education	22,079,541	22,079,541	-	Other	677,525,624	349,500,275	328,025,349
Libraries	7,155,356	333,811	6,821,545				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Alabama			Description	Alabama		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	4,447	4,447	4,447	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	104,704	104,704	104,704	Direct general expenditures - Con.			
Revenue¹	25,726,452	16,856,646	13,045,686	Social services and income maintenance:			
General revenue¹	21,012,237	14,116,821	11,071,296	Public welfare	3,525,348	3,484,564	40,784
Intergovernmental revenue ²	5,087,243	4,781,099	4,482,024	Cash assistance payments	587,019	587,019	-
From Federal Government	5,087,243	4,744,633	342,610	Vendor payments	2,599,413	2,599,258	155
From State government	(¹)	-	4,139,414	Other public welfare	338,916	298,287	40,629
From local governments ³	(¹)	36,466	(¹)	Hospitals	2,783,320	1,021,054	1,762,266
General revenue from own sources	15,924,994	9,335,722	6,589,272	Capital outlay	185,560	39,751	145,809
Taxes	9,415,089	6,438,438	2,976,651	Health	851,603	584,002	267,601
Property	1,340,152	179,828	1,160,324	Social insurance administration	68,047	68,047	-
Sales and gross receipts	4,586,268	3,228,445	1,357,823	Veterans' services	13,686	13,686	-
General sales	2,868,357	1,701,885	1,166,472	Transportation:			
Selective sales	1,717,911	1,526,560	191,351	Highways	1,492,098	886,666	605,432
Motor fuel	551,948	505,360	46,588	Capital outlay	818,686	688,688	129,998
Alcoholic beverage	154,708	123,164	31,544	Air transportation (airports)	164,973	652	164,321
Tobacco products	80,567	66,431	14,136	Parking facilities	6,672	-	6,672
Public utilities	515,655	482,870	32,785	Sea and inland port facilities	86,281	86,283	18
Other selective sales	415,033	348,735	66,298	Transit subsidies	2,843	-	2,843
Individual income	2,159,043	2,071,433	87,610	Public safety:			
Corporate income	243,099	243,099	-	Police protection	655,951	92,171	563,780
Motor vehicle license	212,559	191,195	21,364	Fire protection	251,812	-	251,812
Other taxes	873,968	524,438	349,530	Correction	404,284	272,905	131,379
Charges and miscellaneous general revenue	6,509,905	2,897,284	3,612,621	Capital outlay	18,650	2,211	16,439
Current charges	4,835,686	2,099,397	2,736,289	Protective inspection and regulation	82,746	54,287	28,459
Education	1,293,875	1,028,494	265,381	Environment and housing:			
Institutions of higher education	1,014,271	1,014,271	-	Natural resources	198,869	193,556	5,313
School lunch sales (gross)	102,176	-	102,176	Capital outlay	16,919	16,712	207
Hospitals	2,534,625	865,606	1,669,019	Parks and recreation	278,428	11,326	267,102
Highways	4,329	2,933	1,396	Capital outlay	62,327	2,402	59,925
Air transportation (airports)	61,833	-	61,833	Housing and community development	304,238	2,919	301,319
Parking facilities	16,911	-	16,911	Sewerage	451,585	-	451,585
Sea and inland port facilities	65,713	64,601	1,112	Capital outlay	288,598	-	288,598
Natural resources	17,207	11,757	5,450	Solid waste management	220,507	3,809	216,698
Parks and recreation	107,865	25,177	82,685	Capital outlay	23,717	-	23,717
Housing and community development	63,439	2,074	61,365	Governmental administration:			
Sewerage	231,811	-	231,811	Financial administration	363,331	135,593	227,738
Solid waste management	130,844	-	130,844	Judicial and legal	261,598	172,010	89,588
Other charges	307,237	98,755	208,482	General public buildings	83,509	6,890	76,619
Miscellaneous general revenue	1,674,219	797,887	876,332	Other governmental administration	199,429	30,530	168,899
Interest earnings	804,907	362,237	442,670	Interest on general debt	767,837	275,930	491,907
Special assessments	9,168	-	9,168	General expenditure, n.e.c.			
Sale of property	21,973	2,862	19,111	Miscellaneous commercial activities	-	-	-
Other general revenue	838,171	432,788	405,383	Other and unallocable	713,467	280,611	432,856
Utility revenue	1,743,717	-	1,743,717	Utility expenditure	1,709,970	-	1,709,970
Water supply	450,380	-	450,380	Capital outlay	191,299	-	191,299
Electric power	970,174	-	970,174	Water supply	442,424	-	442,424
Gas supply	317,405	-	317,405	Electric power	930,892	-	930,892
Transit	5,758	-	5,758	Gas supply	314,001	-	314,001
Liquor store revenue	151,695	151,695	-	Transit	22,653	-	22,653
Insurance trust revenue	2,818,803	2,588,130	230,673	Liquor store expenditure	150,590	150,590	-
Unemployment compensation	191,256	191,256	-	Insurance trust expenditure	1,396,097	1,322,395	73,702
Employee retirement	2,627,547	2,396,874	230,673	Unemployment compensation	186,957	186,957	-
Workers' compensation	-	-	-	Employee retirement	1,209,140	1,135,438	73,702
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
Expenditure¹	25,319,135	15,872,589	13,357,344	Other insurance trust	-	-	-
By character and object:				Debt outstanding	16,798,576	5,291,796	11,506,782
Intergovernmental expenditure ¹	-	3,908,350	2,448	Short-term	13,260	-	13,259
Direct expenditure	25,319,135	11,964,239	13,354,896	Long-term	16,785,316	5,291,796	11,493,523
Current operations	19,210,683	8,503,158	10,707,525	Full faith and credit	6,072,224	1,607,010	4,465,216
Capital outlay	3,136,516	1,136,551	1,999,965	Nonguaranteed	10,713,092	3,684,786	7,028,307
Construction	2,317,925	949,603	1,368,322	Long-term debt by purpose			
Other capital outlay	818,591	186,948	631,643	Public debt for private purposes	3,750,793	1,789,985	1,960,808
Assistance and subsidies	726,205	726,205	-	Education	4,418,142	2,493,130	1,925,012
Interest on debt	849,634	275,930	573,704	Utilities	1,733,943	-	1,733,943
Insurance benefits and repayments	1,396,097	1,322,395	73,702	Other	6,882,438	1,008,681	5,873,758
Exhibit: Salaries and wages	7,627,211	2,487,819	5,139,392	Long-term debt issued	3,517,879	1,404,621	2,113,258
				Long-term debt retired	1,451,632	534,787	916,845
Direct expenditure by function	25,319,135	11,964,239	13,354,896	Cash and security holdings	35,178,502	25,953,796	9,224,706
Direct general expenditure	22,062,478	10,491,254	11,571,224	Insurance trust funds	22,490,117	21,017,956	1,472,161
Capital outlay	2,945,071	1,136,405	1,808,666	Unemployment compensation	447,853	447,853	-
Other direct general expenditure	19,117,407	9,354,849	9,762,558	Employee retirement	22,042,264	20,570,103	1,472,161
Education services:				Workers' compensation	-	-	-
Education	7,768,307	2,807,449	4,960,858	Miscellaneous	-	-	-
Capital outlay	969,241	280,658	688,583	Other than insurance trust funds	12,688,385	4,935,840	7,752,545
Higher education	2,373,695	2,373,695	-	By purpose			
Capital outlay	275,567	275,567	-	Offsets to debt	4,784,115	2,329,331	2,454,784
Elementary & secondary	4,960,858	-	4,960,858	Bond funds	2,273,883	349,761	1,924,122
Capital outlay	688,583	-	688,583	Other	5,630,387	2,256,748	3,373,639
Other education	433,754	433,754	-				
Libraries	61,709	6,334	55,375				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Alaska			Description	Alaska		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)		627		Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	18,603	18,603	18,603	Direct general expenditures - Con.			
Revenue³	10,525,400	8,584,447	2,834,723	Social services and income maintenance:			
General revenue³	9,042,205	7,330,352	2,605,623	Public welfare	809,983	802,569	7,414
Intergovernmental revenue ²	1,410,843	1,201,549	1,103,064	Cash assistance payments	165,223	165,223	-
From Federal Government	1,410,843	1,197,416	213,427	Vendor payments	483,302	483,302	-
From State government	(¹)	-	889,637	Other public welfare	161,458	154,044	7,414
From local governments ²	(¹)	4,133	(¹)	Hospitals	75,496	17,571	57,925
General revenue from own sources	7,631,362	6,128,803	1,502,559	Capital outlay	3,463	446	3,017
Taxes	2,311,801	1,423,287	888,514	Health	160,201	102,468	57,733
Property	761,244	44,608	716,636	Social insurance administration	33,361	33,361	-
Sales and gross receipts	283,613	137,735	145,878	Veterans' services	30,349	30,349	-
General sales	106,864	-	106,864	Transportation:			
Selective sales	176,749	137,735	39,014	Highways	827,097	630,048	197,049
Motor fuel	42,137	42,137	-	Capital outlay	435,522	308,288	127,234
Alcoholic beverage	13,781	12,655	1,126	Air transportation (airports)	144,219	128,958	15,261
Tobacco products	52,762	48,309	4,453	Parking facilities	3,290	-	3,290
Public utilities	8,914	3,235	5,679	Sea and inland port facilities	36,939	-	36,939
Other selective sales	59,155	31,399	27,756	Transit subsidies	84	-	84
Individual income	-	-	-	Public safety:			
Corporate income	438,438	438,438	-	Police protection	176,972	49,669	127,303
Motor vehicle license	46,178	35,568	10,610	Fire protection	65,537	-	65,537
Other taxes	782,328	766,938	15,390	Correction	174,989	173,624	1,365
Charges and miscellaneous general revenue	5,319,561	4,705,516	614,045	Capital outlay	2,482	2,481	1
Current charges	725,011	327,098	397,913	Protective inspection and regulation	31,159	25,490	5,669
Education	136,405	99,023	37,382	Environment and housing:			
Institutions of higher education	100,220	98,925	1,295	Natural resources	253,239	249,319	3,920
School lunch sales (gross)	10,339	-	10,339	Capital outlay	64,595	64,437	158
Hospitals	51,728	-	51,728	Parks and recreation	79,120	8,812	70,308
Highways	47,680	47,620	60	Capital outlay	31,118	479	30,639
Air transportation (airports)	62,480	56,103	6,377	Housing and community development	185,293	51,072	134,221
Parking facilities	4,616	-	4,616	Sewerage	78,817	-	78,817
Sea and inland port facilities	26,736	-	26,736	Capital outlay	36,235	-	36,235
Natural resources	12,169	12,169	-	Solid waste management	55,262	-	55,262
Parks and recreation	6,688	-	6,688	Capital outlay	9,288	-	9,288
Housing and community development	23,649	6,993	16,656	Governmental administration:			
Sewerage	46,876	-	46,876	Financial administration	212,157	139,155	73,002
Solid waste management	45,533	-	45,533	Judicial and legal	129,744	118,097	11,647
Other charges	260,451	105,190	155,261	General public buildings	58,262	43,544	14,718
Miscellaneous general revenue	4,594,550	4,378,418	216,132	Other governmental administration	103,936	34,718	69,218
Interest earnings	2,274,712	2,119,819	154,893	Interest on general debt	417,679	248,106	169,573
Special assessments	2,832	-	2,832	General expenditure, n.e.c.			
Sale of property	24,550	6,070	18,480	Miscellaneous commercial activities	124,846	124,846	-
Other general revenue	2,292,456	2,252,529	39,927	Other and unallocable	1,546,830	1,282,876	263,954
Utility revenue	229,567	25,259	204,308	Utility expenditure	326,876	64,811	262,065
Water supply	56,153	-	56,153	Capital outlay	92,557	127	92,430
Electric power	168,858	25,259	143,599	Water supply	104,907	-	104,907
Gas supply	476	-	476	Electric power	193,248	64,811	128,437
Transit	4,080	-	4,080	Gas supply	3,623	-	3,623
Liquor store revenue	-	-	-	Transit	25,098	-	25,098
Insurance trust revenue	1,253,628	1,228,836	24,792	Liquor store expenditure	-	-	-
Unemployment compensation	128,606	128,606	-	Insurance trust expenditure	588,320	574,158	14,162
Employee retirement	1,122,353	1,097,561	24,792	Unemployment compensation	112,091	112,091	-
Workers' compensation	2,669	2,669	-	Employee retirement	473,143	458,981	14,162
Other insurance trust revenue	-	-	-	Workers' compensation	3,086	3,086	-
Expenditure³	8,627,637	6,611,154	2,931,164	Other insurance trust	-	-	-
By character and object:				Debt outstanding	7,256,519	4,150,498	3,106,021
Intergovernmental expenditure ¹	112,286	1,026,962	5	Short-term	236	-	236
Direct expenditure	8,515,351	5,584,192	2,931,159	Long-term	7,256,283	4,150,498	3,105,785
Current operations	6,027,998	3,990,109	2,037,889	Full faith and credit	2,145,416	593,933	1,551,483
Capital outlay	1,267,063	591,147	675,916	Nonguaranteed	5,110,867	3,556,565	1,554,302
Construction	1,073,147	483,969	589,178	Long-term debt by purpose			
Other capital outlay	193,916	107,178	86,738	Public debt for private purposes	3,800,736	3,116,356	684,380
Assistance and subsidies	170,655	170,655	-	Education	588,384	36,679	561,705
Interest on debt	461,315	258,123	203,192	Utilities	639,817	146,567	493,250
Insurance benefits and repayments	588,320	574,158	14,162	Other	2,217,346	850,896	1,366,450
Exhibit: Salaries and wages	2,107,149	883,451	1,223,698	Long-term debt issued	777,565	691,751	85,814
Direct expenditure by function	8,515,351	5,584,192	2,931,159	Long-term debt retired	871,782	451,834	419,948
Direct general expenditure	7,600,155	4,945,223	2,654,932	Cash and security holdings	49,652,444	47,024,485	2,627,959
Capital outlay	1,174,506	591,020	583,486	Insurance trust funds	11,533,642	11,017,658	515,984
Other direct general expenditure	6,425,649	4,354,203	2,071,446	Unemployment compensation	194,170	194,170	-
Education services:				Employee retirement	11,337,472	10,821,488	515,984
Education	1,760,904	646,352	1,114,552	Workers' compensation	2,000	2,000	-
Capital outlay	191,727	43,332	148,395	Miscellaneous	-	-	-
Higher education	374,847	359,920	14,927	Other than insurance trust funds	38,118,802	36,006,827	2,111,975
Capital outlay	25,163	25,163	-	By purpose			
Elementary & secondary	1,334,885	235,260	1,099,625	Offsets to debt	3,821,946	3,126,355	695,591
Capital outlay	165,653	17,258	148,395	Bond funds	314,455	7,127	307,328
Other education	51,172	51,172	-	Other	33,982,401	32,873,345	1,109,056
Libraries	24,390	4,219	20,171				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Arizona			Description	Arizona		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	5,131	5,131	5,131	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	129,069	129,069	129,069	Direct general expenditures - Con.			
Revenue³	27,777,897	16,315,430	17,364,747	Social services and income maintenance:			
General revenue³	22,863,187	14,258,579	14,506,888	Public welfare	2,945,496	2,480,200	465,296
Intergovernmental revenue ²	4,475,143	4,120,073	6,257,350	Cash assistance payments	421,256	421,256	-
From Federal Government	4,475,143	3,840,051	635,092	Vendor payments	1,973,980	1,586,521	387,459
From State government	(¹)	-	5,622,258	Other public welfare	550,260	472,423	77,837
From local governments ²	(¹)	280,022	(¹)	Hospitals	450,879	81,544	369,335
General revenue from own sources	18,388,044	10,138,506	8,249,538	Capital outlay	1,101	187	914
Taxes	13,333,612	8,100,737	5,232,875	Health	923,391	748,656	174,735
Property	3,905,594	296,706	3,608,888	Social insurance administration	94,496	94,496	-
Sales and gross receipts	6,070,433	4,643,540	1,426,893	Veterans' services	12,346	12,346	-
General sales	4,853,286	3,632,686	1,220,600	Transportation:			
Selective sales	1,217,147	1,010,854	206,293	Highways	1,958,595	1,311,858	646,737
Motor fuel	592,518	592,518	-	Capital outlay	1,149,213	861,095	288,118
Alcoholic beverage	50,923	50,923	-	Air transportation (airports)	379,155	2,541	376,614
Tobacco products	162,896	162,896	-	Parking facilities	3,220	-	3,220
Public utilities	163,297	36,563	126,734	Sea and inland port facilities	-	-	-
Other selective sales	247,513	167,954	79,559	Transit subsidies	-	-	-
Individual income	2,291,883	2,291,883	-	Public safety:			
Corporate income	523,182	523,182	-	Police protection	1,096,134	144,730	951,404
Motor vehicle license	153,153	152,555	598	Fire protection	681,929	-	681,929
Other taxes	389,367	192,871	196,496	Correction	955,000	660,223	294,777
Charges and miscellaneous general revenue	5,054,432	2,037,769	3,016,663	Capital outlay	63,645	35,237	28,408
Current charges	2,618,097	833,148	1,784,949	Protective inspection and regulation	163,614	88,501	75,113
Education	1,063,482	708,892	354,590	Environment and housing:			
Institutions of higher education	889,306	694,863	194,443	Natural resources	357,594	158,357	199,237
School lunch sales (gross)	84,889	-	84,889	Capital outlay	85,735	9,786	75,949
Hospitals	218,873	-	218,873	Parks and recreation	469,012	37,190	431,822
Highways	8,463	8,170	293	Capital outlay	139,421	6,108	133,313
Air transportation (airports)	258,525	1,321	257,204	Housing and community development	353,512	1,420	352,092
Parking facilities	6,043	-	6,043	Sewerage	389,410	182	389,228
Sea and inland port facilities	-	-	-	Capital outlay	189,506	173	189,333
Natural resources	51,972	11,612	40,360	Solid waste management	268,847	33,630	235,217
Parks and recreation	87,786	12,917	74,869	Capital outlay	31,381	100	31,281
Housing and community development	21,449	761	20,688	Governmental administration:			
Sewerage	294,421	-	294,421	Financial administration	438,014	210,185	227,829
Solid waste management	215,257	317	214,940	Judicial and legal	610,941	144,230	466,711
Other charges	391,826	89,158	302,668	General public buildings	109,708	25,177	84,531
Miscellaneous general revenue	2,436,335	1,204,621	1,231,714	Other governmental administration	363,163	50,407	312,756
Interest earnings	1,160,919	474,820	686,099	Interest on general debt	1,026,180	160,112	866,068
Special assessments	61,717	-	61,717	General expenditure, n.e.c.			
Sale of property	92,913	83,640	9,273	Miscellaneous commercial activities	-	-	-
Other general revenue	1,120,786	646,161	474,625	Other and unallocable	1,224,406	604,226	620,180
Utility revenue	2,655,765	21,865	2,633,900	Utility expenditure	2,673,735	25,943	2,647,792
Water supply	763,769	-	763,769	Capital outlay	590,238	15	590,223
Electric power	1,861,224	21,865	1,839,359	Water supply	932,771	-	932,771
Gas supply	23,531	-	23,531	Electric power	1,570,043	25,943	1,544,100
Transit	7,241	-	7,241	Gas supply	31,035	-	31,035
Liquor store revenue	-	-	-	Transit	139,886	-	139,886
Insurance trust revenue	2,258,945	2,034,986	223,959	Liquor store expenditure	-	-	-
Unemployment compensation	233,931	233,931	-	Insurance trust expenditure	1,357,276	1,264,551	92,725
Employee retirement	1,678,588	1,454,629	223,959	Unemployment compensation	148,941	148,941	-
Workers' compensation	346,426	346,426	-	Employee retirement	1,062,468	969,743	92,725
Other insurance trust revenue	-	-	-	Workers' compensation	145,867	145,867	-
Expenditure³	27,293,135	16,315,915	17,091,688	Other insurance trust	-	-	-
By character and object:				Debt outstanding	23,598,965	3,101,233	20,497,732
Intergovernmental expenditure ¹	-	5,940,651	173,817	Short-term	162,769	-	162,769
Direct expenditure	27,293,135	10,375,264	16,917,871	Long-term	23,436,196	3,101,233	20,334,963
Current operations	19,664,068	7,175,727	12,488,341	Full faith and credit	8,753,094	211,439	8,541,655
Capital outlay	4,306,301	1,206,313	3,099,988	Nonguaranteed	14,683,102	2,889,794	11,793,308
Construction	3,109,820	861,151	2,248,669	Long-term debt by purpose			
Other capital outlay	1,196,481	345,162	851,319	Public debt for private purposes	4,721,407	576,518	4,144,889
Assistance and subsidies	564,832	564,832	-	Education	5,563,521	765,833	4,797,688
Interest on debt	1,400,658	163,841	1,236,817	Utilities	5,914,040	68,945	5,845,095
Insurance benefits and repayments	1,357,276	1,264,551	92,725	Other	7,237,228	1,689,937	5,547,291
Exhibit: Salaries and wages	8,335,525	2,596,585	5,738,940	Long-term debt issued	2,204,719	752,214	1,452,505
Direct expenditure by function	27,293,135	10,375,264	16,917,871	Long-term debt retired	1,782,149	376,094	1,406,055
Direct general expenditure	23,262,124	9,084,770	14,177,354	Cash and security holdings	50,662,082	35,190,012	15,472,070
Capital outlay	3,716,063	1,206,298	2,509,765	Insurance trust funds	32,316,345	29,725,311	2,591,034
Other direct general expenditure	19,546,061	7,878,472	11,667,589	Unemployment compensation	993,053	993,053	-
Education services:				Employee retirement	31,097,292	28,506,258	2,591,034
Education	7,870,687	2,026,519	5,844,168	Workers' compensation	226,000	226,000	-
Capital outlay	1,108,162	210,886	897,276	Miscellaneous	-	-	-
Higher education	2,468,740	1,738,517	730,223	Other than insurance trust funds	18,345,737	5,464,701	12,881,036
Capital outlay	336,035	206,627	129,408	By purpose			
Elementary & secondary	5,113,945	-	5,113,945	Offsets to debt	6,340,484	643,361	5,697,123
Capital outlay	767,868	-	767,868	Bond funds	2,056,846	230,732	1,826,114
Other education	288,002	288,002	-	Other	9,948,407	4,590,608	5,357,799
Libraries	116,395	8,040	108,355				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Arkansas			Description	Arkansas		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (April 1, 2000, in thousands)	2,673	2,673	2,673	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	58,904	58,904	58,904	Direct general expenditures - Con.			
Revenue³	13,832,882	10,789,380	5,718,268	Social services and income maintenance:			
General revenue³	11,581,799	9,118,341	5,138,224	Public welfare	1,999,464	1,986,866	12,598
Intergovernmental revenue ²	2,822,901	2,734,557	2,763,110	Cash assistance payments	42,547	42,546	1
From Federal Government	2,822,901	2,706,456	116,445	Vendor payments	1,568,001	1,567,864	137
From State government	(¹)	-	2,646,665	Other public welfare	388,916	376,456	12,460
From local governments ²	(¹)	28,101	(¹)	Hospitals	654,059	383,938	270,121
General revenue from own sources	8,758,898	6,383,784	2,375,114	Capital outlay	13,746	4,516	9,230
Taxes	5,961,335	4,870,561	1,090,774	Health	316,228	288,492	27,736
Property	965,665	481,893	483,772	Social insurance administration	43,700	43,700	-
Sales and gross receipts	2,947,247	2,362,883	584,364	Veterans' services	3,756	3,756	-
General sales	2,199,195	1,706,645	492,550	Transportation:			
Selective sales	748,052	656,238	91,814	Highways	869,793	614,384	255,409
Motor fuel	388,625	388,625	-	Capital outlay	438,513	406,380	32,133
Alcoholic beverage	30,355	28,845	1,510	Air transportation (airports)	41,935	304	41,631
Tobacco products	92,856	92,856	-	Parking facilities	2,008	-	2,008
Public utilities	80,928	-	80,928	Sea and inland port facilities	1,131	-	1,131
Other selective sales	155,288	145,912	9,376	Transit subsidies	34	-	34
Individual income	1,470,012	1,470,012	-	Public safety:			
Corporate income	236,969	236,969	-	Police protection	351,795	73,131	278,664
Motor vehicle license	117,647	117,647	-	Fire protection	121,583	-	121,583
Other taxes	223,795	201,157	22,638	Correction	327,770	266,397	61,373
Charges and miscellaneous general revenue	2,797,563	1,513,223	1,284,340	Capital outlay	25,713	17,975	7,738
Current charges	1,756,725	894,864	861,861	Protective inspection and regulation	62,535	54,533	8,002
Education	573,579	438,969	134,610	Environment and housing:			
Institutions of higher education	426,916	426,916	-	Natural resources	208,661	192,117	16,544
School lunch sales (gross)	47,922	-	47,922	Capital outlay	24,576	24,166	410
Hospitals	644,588	332,082	312,506	Parks and recreation	136,811	74,519	62,292
Highways	24,225	23,640	585	Capital outlay	32,945	24,430	8,515
Air transportation (airports)	32,302	-	32,302	Housing and community development	127,699	3,768	123,931
Parking facilities	2,178	-	2,178	Sewerage	146,786	10,849	135,937
Sea and inland port facilities	1,686	-	1,686	Capital outlay	30,830	910	29,920
Natural resources	24,935	19,980	4,955	Solid waste management	121,957	11,546	110,411
Parks and recreation	26,407	11,845	14,562	Capital outlay	9,941	756	9,185
Housing and community development	29,213	-	29,213	Governmental administration:			
Sewerage	151,692	-	151,692	Financial administration	261,062	173,915	87,147
Solid waste management	90,917	-	90,917	Judicial and legal	156,396	100,394	56,002
Other charges	155,003	68,348	86,655	General public buildings	36,974	13,569	23,405
Miscellaneous general revenue	1,040,838	618,359	422,479	Other governmental administration	97,402	36,557	60,845
Interest earnings	490,392	249,206	241,186	Interest on general debt	351,248	120,631	230,617
Special assessments	10,659	-	10,659	General expenditure, n.e.c.			
Sale of property	9,018	-	9,018	Miscellaneous commercial activities	-	-	-
Other general revenue	530,769	369,153	161,616	Other and unallocable	374,883	183,931	190,952
Utility revenue	534,871	-	534,871	Utility expenditure	545,173	-	545,173
Water supply	217,571	-	217,571	Capital outlay	113,259	-	113,259
Electric power	310,584	-	310,584	Water supply	244,139	-	244,139
Gas supply	2,755	-	2,755	Electric power	288,005	-	288,005
Transit	3,961	-	3,961	Gas supply	490	-	490
Liquor store revenue	-	-	-	Transit	12,539	-	12,539
Liquor store expenditure	-	-	-	Liquor store expenditure	-	-	-
Insurance trust revenue	1,716,212	1,671,039	45,173	Insurance trust expenditure	641,024	622,632	18,392
Unemployment compensation	197,411	197,411	-	Unemployment compensation	156,892	156,892	-
Employee retirement	1,495,456	1,450,283	45,173	Employee retirement	473,818	455,426	18,392
Workers' compensation	23,345	23,345	-	Workers' compensation	10,314	10,314	-
Other insurance trust revenue	-	-	-	Other insurance trust	-	-	-
Expenditure³	12,245,158	9,589,172	5,381,089	Debt outstanding	7,828,512	2,745,559	5,082,953
By character and object:				Short-term	17,565	119	17,446
Intergovernmental expenditure ¹	1,798	2,725,242	1,659	Long-term	7,810,947	2,745,440	5,065,507
Direct expenditure	12,243,360	6,863,930	5,379,430	Full faith and credit	1,991,973	550,472	1,441,501
Current operations	9,751,874	5,182,055	4,569,819	Nonguaranteed	5,818,974	2,194,968	3,624,006
Capital outlay	1,296,610	770,870	525,740	Long-term debt by purpose			
Construction	922,599	619,186	303,413	Public debt for private purposes	3,931,497	1,501,230	2,430,267
Other capital outlay	374,011	151,684	222,327	Education	1,813,069	662,673	1,150,396
Assistance and subsidies	167,743	167,742	1	Utilities	594,502	-	594,502
Interest on debt	386,109	120,631	265,478	Other	1,471,879	581,537	890,342
Insurance benefits and repayments	641,024	622,632	18,392	Long-term debt issued	1,361,277	610,999	750,278
Exhibit: Salaries and wages	4,089,545	1,709,970	2,379,575	Long-term debt retired	652,382	356,788	295,594
Direct expenditure by function	12,243,360	6,863,930	5,379,430	Cash and security holdings	22,728,511	17,719,767	5,008,744
Direct general expenditure	11,057,163	6,241,298	4,815,865	Insurance trust funds	13,887,744	13,561,177	326,567
Capital outlay	1,183,351	770,870	412,481	Unemployment compensation	271,693	271,693	-
Other direct general expenditure	9,873,812	5,470,428	4,403,384	Employee retirement	13,468,255	13,141,758	326,567
Education services:				Workers' compensation	147,726	147,726	-
Education	4,197,707	1,600,046	2,597,661	Miscellaneous	-	-	-
Capital outlay	372,063	225,397	146,666	Other than insurance trust funds	8,840,767	4,158,590	4,682,177
Higher education	1,240,896	1,240,896	-	By purpose			
Capital outlay	203,914	203,914	-	Offsets to debt	4,207,186	1,619,814	2,587,372
Elementary & secondary	2,605,399	7,738	2,597,661	Bond funds	570,500	172,771	397,729
Capital outlay	146,666	-	146,666	Other	4,063,081	2,366,005	1,697,076
Other education	351,412	351,412	-				
Libraries	43,786	3,955	39,831				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	California			Description	California		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (April 1, 2000, in thousands)	33,872	33,872	33,872	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	1,093,065	1,093,065	1,093,065	Direct general expenditures - Con.			
Revenue³	270,380,221	172,480,675	160,439,009	Social services and income maintenance:			
General revenue³	208,373,379	135,781,559	135,131,283	Public welfare	29,214,190	18,510,335	10,703,855
Intergovernmental revenue ²	38,475,975	36,124,644	64,890,794	Cash assistance payments	5,294,996	-	5,294,996
From Federal Government	38,475,975	33,655,355	4,820,620	Vendor payments	16,160,948	16,010,995	149,953
From State government	(¹)	-	60,070,174	Other public welfare	7,758,246	2,499,340	5,258,906
From local governments ²	(¹)	2,469,289	(¹)	Hospitals	9,158,683	3,335,190	5,823,493
General revenue from own sources	169,897,404	99,656,915	70,240,489	Capital outlay	329,159	141,165	187,994
Taxes	120,067,581	83,807,959	36,259,622	Health	8,896,217	3,621,350	5,274,867
Property	26,235,331	3,330,868	22,904,463	Social insurance administration	379,615	379,615	-
Sales and gross receipts	39,694,904	29,620,197	10,074,707	Veterans' services	23,425	23,425	-
General sales	30,439,691	23,457,385	6,982,306	Transportation:			
Selective sales	9,255,213	6,162,812	3,092,401	Highways	8,603,641	4,230,901	4,372,740
Motor fuel	3,041,370	3,041,370	-	Capital outlay	3,231,386	1,716,907	1,514,479
Alcoholic beverage	282,165	282,165	-	Air transportation (airports)	2,134,089	2,571	2,131,518
Tobacco products	1,216,646	1,216,646	-	Parking facilities	133,911	-	133,911
Public utilities	2,180,593	218,994	1,961,599	Sea and inland port facilities	966,068	-	966,068
Other selective sales	2,534,439	1,403,637	1,130,802	Transit subsidies	135,510	83,417	52,093
Individual income	39,574,649	39,574,649	-	Public safety:			
Corporate income	6,638,762	6,638,762	-	Police protection	8,703,685	1,051,106	7,652,579
Motor vehicle license	1,763,623	1,763,623	-	Fire protection	3,588,393	-	3,588,393
Other taxes	6,160,312	2,879,860	3,280,452	Correction	7,170,388	4,118,370	3,052,018
Charges and miscellaneous general revenue	49,829,823	15,848,956	33,980,867	Capital outlay	222,459	137,061	85,398
Current charges	30,899,846	9,429,211	21,470,635	Protective inspection and regulation	2,375,199	1,347,872	1,027,327
Education	6,855,377	5,290,358	1,565,019	Environment and housing:			
Institutions of higher education	6,172,844	5,288,715	884,129	Natural resources	3,522,907	2,116,893	1,406,014
School lunch sales (gross)	471,616	-	471,616	Capital outlay	796,040	595,869	200,171
Hospitals	6,408,478	2,235,327	4,173,151	Parks and recreation	3,095,069	286,196	2,808,873
Highways	474,410	300,645	173,765	Capital outlay	518,528	35,998	482,530
Air transportation (airports)	1,468,732	-	1,468,732	Housing and community development	4,546,635	144,371	4,402,264
Parking facilities	228,155	-	228,155	Sewerage	3,742,660	115,898	3,626,762
Sea and inland port facilities	770,040	-	770,040	Capital outlay	1,287,002	623	1,286,379
Natural resources	1,109,999	565,556	544,443	Solid waste management	2,369,698	731,731	1,637,967
Parks and recreation	951,840	79,098	872,742	Capital outlay	114,203	4,345	109,858
Housing and community development	680,348	91,384	588,964	Governmental administration:			
Sewerage	3,143,250	387	3,142,863	Financial administration	4,637,010	2,387,352	2,249,658
Solid waste management	1,653,899	-	1,653,899	Judicial and legal	6,254,902	2,417,422	3,837,480
Other charges	7,155,318	866,456	6,288,862	General public buildings	528,017	98,676	429,341
Miscellaneous general revenue	18,929,977	6,419,745	12,510,232	Other governmental administration	2,050,671	357,842	1,692,829
Interest earnings	8,741,117	3,014,038	5,727,079	Interest on general debt	7,548,571	2,612,945	4,935,626
Special assessments	967,141	30,381	936,760	General expenditure, n.e.c.			
Sale of property	261,404	17,662	243,742	Miscellaneous commercial activities	1,282	-	1,282
Other general revenue	8,960,315	3,357,664	5,602,651	Other and unallocable	11,609,769	5,802,731	5,807,038
Utility revenue	13,845,523	222,824	13,622,699	Utility expenditure	18,805,347	114,190	18,691,157
Water supply	6,313,745	-	6,313,745	Capital outlay	4,646,466	-	4,646,466
Electric power	6,314,648	222,824	6,091,824	Water supply	7,296,927	-	7,296,927
Gas supply	88,503	-	88,503	Electric power	5,174,989	114,190	5,060,799
Transit	1,128,627	-	1,128,627	Gas supply	82,516	-	82,516
Liquor store revenue	-	-	-	Transit	6,250,915	-	6,250,915
Insurance trust revenue	48,161,319	36,476,292	11,685,027	Liquor store expenditure	-	-	-
Unemployment compensation	3,137,778	3,137,778	-	Insurance trust expenditure	19,542,791	15,454,329	4,088,462
Employee retirement	41,696,195	30,011,169	11,685,027	Unemployment compensation	2,410,730	2,410,730	-
Workers' compensation	1,718,811	1,718,811	-	Employee retirement	14,232,764	10,144,302	4,088,462
Other insurance trust revenue	1,608,535	1,608,535	-	Workers' compensation	1,007,169	1,007,169	-
Expenditure³	236,644,591	149,772,310	150,812,757	Other insurance trust	1,892,128	1,892,128	-
By character and object:				Debt outstanding	177,919,620	57,170,067	120,749,554
Intergovernmental expenditure ¹	2,529,043	65,389,054	1,080,465	Short-term	648,170	-	648,170
Direct expenditure	234,115,548	84,383,256	149,732,292	Long-term	177,271,450	57,170,067	120,101,384
Current operations	173,972,888	60,952,862	113,020,026	Full faith and credit	44,666,627	18,824,450	25,842,177
Capital outlay	25,000,127	4,235,517	20,764,610	Nonguaranteed	132,604,823	38,345,617	94,259,207
Construction	19,560,721	3,267,543	16,293,178	Long-term debt by purpose			
Other capital outlay	5,439,406	967,974	4,471,432	Public debt for private purposes	33,812,462	23,429,109	10,383,353
Assistance and subsidies	6,414,909	1,119,913	5,294,996	Education	29,890,344	18,199,958	11,690,386
Interest on debt	9,184,833	2,620,635	6,564,198	Utilities	29,881,968	-	29,881,968
Insurance benefits and repayments	19,542,791	15,454,329	4,088,462	Other	83,686,676	15,541,000	68,145,677
Exhibit: Salaries and wages	71,662,447	16,677,516	54,984,931	Long-term debt issued	16,976,326	6,483,934	10,492,394
Direct expenditure by function	234,115,548	84,383,256	149,732,292	Long-term debt retired	11,382,408	3,330,467	8,051,941
Direct general expenditure	195,767,410	68,814,737	126,952,673	Cash and security holdings	533,518,673	336,588,549	196,930,124
Capital outlay	20,353,661	4,235,517	16,118,144	Insurance trust funds	378,151,770	278,064,858	100,086,912
Other direct general expenditure	175,413,749	64,579,220	110,834,529	Unemployment compensation	5,639,601	5,639,601	-
Education services:				Employee retirement	366,075,710	265,988,798	100,086,912
Education	63,559,018	15,016,575	48,542,443	Workers' compensation	6,284,127	6,284,127	-
Capital outlay	7,533,612	1,289,098	6,244,514	Miscellaneous	152,332	152,332	-
Higher education	18,009,807	12,603,106	5,406,701	Other than insurance trust funds	155,366,903	58,523,691	96,843,212
Capital outlay	1,732,265	1,283,722	448,543	By purpose			
Elementary & secondary	43,135,742	-	43,135,742	Offsets to debt	42,615,578	23,868,351	18,747,227
Capital outlay	5,795,971	-	5,795,971	Bond funds	16,294,381	5,887,720	10,406,661
Other education	2,413,469	2,413,469	-	Other	96,456,944	28,767,620	67,689,324
Libraries	818,187	21,953	796,234				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Colorado			Description	Colorado		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	4,301	4,301	4,301	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	140,224	140,224	140,224	Direct general expenditures - Con.			
Revenue³	29,603,248	17,059,603	15,788,669	Social services and income maintenance:			
General revenue³	23,435,630	12,925,010	13,755,644	Public welfare	2,731,258	2,210,815	520,443
Intergovernmental revenue ²	3,711,484	3,301,003	3,655,505	Cash assistance payments	71,872	-	71,872
From Federal Government	3,711,484	3,280,329	431,155	Vendor payments	1,678,443	1,630,858	47,585
From State government	(¹)	-	3,224,350	Other public welfare	980,943	579,957	400,986
From local governments ²	(¹)	20,674	(¹)	Hospitals	867,948	146,956	720,992
General revenue from own sources	19,724,146	9,624,007	10,100,139	Capital outlay	81,676	2,834	78,842
Taxes	13,216,188	7,075,047	6,141,141	Health	472,937	273,197	199,740
Property	3,679,814	-	3,679,814	Social insurance administration	38,260	38,260	-
Sales and gross receipts	4,847,754	2,708,987	2,138,767	Veterans' services	-	-	-
General sales	3,775,214	1,849,305	1,925,909	Transportation:			
Selective sales	1,072,540	859,682	212,858	Highways	1,742,997	962,639	780,358
Motor fuel	544,134	544,134	-	Capital outlay	994,985	714,056	280,929
Alcoholic beverage	27,110	27,110	-	Air transportation (airports)	238,032	1,208	236,824
Tobacco products	68,221	67,622	599	Parking facilities	14,145	-	14,145
Public utilities	103,588	8,072	95,516	Sea and inland port facilities	69	-	69
Other selective sales	329,487	212,744	116,743	Transit subsidies	424	-	424
Individual income	3,636,920	3,636,920	-	Public safety:			
Corporate income	334,980	334,980	-	Police protection	830,063	77,172	752,891
Motor vehicle license	208,553	174,589	33,964	Fire protection	327,087	-	327,087
Other taxes	508,167	219,571	288,596	Correction	820,339	599,202	221,137
Charges and miscellaneous general revenue	6,507,958	2,548,960	3,958,998	Capital outlay	148,844	109,024	39,820
Current charges	3,989,331	1,340,911	2,648,420	Protective inspection and regulation	109,776	77,485	32,291
Education	1,431,218	1,145,476	285,742	Environment and housing:			
Institutions of higher education	1,172,906	1,138,136	34,770	Natural resources	228,872	174,175	54,697
School lunch sales (gross)	81,154	-	81,154	Capital outlay	47,982	26,049	21,933
Hospitals	601,625	31,394	570,231	Parks and recreation	732,475	59,286	673,189
Highways	32,266	1,050	31,216	Capital outlay	183,142	22,593	160,549
Air transportation (airports)	523,041	-	523,041	Housing and community development	377,258	47,185	330,073
Parking facilities	19,065	-	19,065	Sewerage	408,080	-	408,080
Sea and inland port facilities	-	-	-	Capital outlay	117,836	-	117,836
Natural resources	19,240	16,688	2,552	Solid waste management	110,554	25,281	85,273
Parks and recreation	163,896	2,595	161,301	Capital outlay	14,398	4,329	10,069
Housing and community development	79,132	17,402	61,730	Governmental administration:			
Sewerage	399,477	-	399,477	Financial administration	462,367	144,583	317,784
Solid waste management	43,457	3,772	39,685	Judicial and legal	328,713	180,271	148,442
Other charges	676,914	122,534	554,380	General public buildings	150,016	4,996	145,020
Miscellaneous general revenue	2,518,627	1,208,049	1,310,578	Other governmental administration	320,642	36,034	284,608
Interest earnings	1,204,843	548,107	656,736	Interest on general debt	1,165,115	251,262	913,853
Special assessments	66,308	-	66,308	General expenditure, n.e.c.	-	-	-
Sale of property	36,315	2,631	33,684	Miscellaneous commercial activities	-	-	-
Other general revenue	1,211,161	657,311	553,850	Other and unallocable	2,014,775	854,283	1,160,492
Utility revenue	1,423,614	-	1,423,614	Utility expenditure	1,999,615	10,283	1,989,332
Water supply	693,700	-	693,700	Capital outlay	586,916	127	586,789
Electric power	536,574	-	536,574	Water supply	1,023,170	10,283	1,012,887
Gas supply	110,066	-	110,066	Electric power	505,447	-	505,447
Transit	83,274	-	83,274	Gas supply	101,653	-	101,653
Liquor store revenue	-	-	-	Transit	369,345	-	369,345
Insurance trust revenue	4,744,004	4,134,593	609,411	Liquor store expenditure	-	-	-
Unemployment compensation	251,686	251,686	-	Insurance trust expenditure	1,642,700	1,434,172	208,528
Employee retirement	4,447,115	3,837,704	609,411	Unemployment compensation	155,229	155,229	-
Workers' compensation	-	-	-	Employee retirement	1,472,768	1,264,240	208,528
Other insurance trust revenue	45,203	45,203	-	Workers' compensation	-	-	-
Expenditure³	26,173,055	13,929,779	15,943,066	Other insurance trust	14,703	14,703	-
By character and object:				Debt outstanding	23,199,133	4,430,790	18,768,343
Intergovernmental expenditure ¹	3,484	3,702,849	425	Short-term	222,959	-	222,959
Direct expenditure	26,169,571	10,226,930	15,942,641	Long-term	22,976,174	4,430,790	18,545,384
Current operations	19,022,079	7,177,865	11,844,214	Full faith and credit	8,080,104	2,356	8,077,748
Capital outlay	3,993,381	1,252,199	2,741,182	Nonguaranteed	14,896,070	4,428,434	10,467,636
Construction	3,010,070	1,030,339	1,979,731	Long-term debt by purpose			
Other capital outlay	983,311	221,860	761,451	Public debt for private purposes	4,349,834	2,803,385	1,546,449
Assistance and subsidies	177,989	106,117	71,872	Education	5,518,857	1,123,689	4,395,168
Interest on debt	1,333,422	256,577	1,076,845	Utilities	2,815,591	72,205	2,743,385
Insurance benefits and repayments	1,642,700	1,434,172	208,528	Other	10,291,892	431,511	9,860,382
Exhibit: Salaries and wages	8,338,444	2,542,977	5,795,467	Long-term debt issued	2,176,959	785,704	1,391,255
Direct expenditure by function	26,169,571	10,226,930	15,942,641	Long-term debt retired	1,520,845	413,679	1,107,166
Direct general expenditure	22,527,256	8,782,475	13,744,781	Cash and security holdings	47,115,858	30,810,799	16,305,059
Capital outlay	3,406,465	1,252,072	2,154,393	Insurance trust funds	25,790,244	21,544,954	4,245,290
Other direct general expenditure	19,120,791	7,530,403	11,590,388	Unemployment compensation	763,672	763,672	-
Education services:				Employee retirement	24,848,704	20,603,414	4,245,290
Education	7,903,563	2,616,855	5,286,708	Workers' compensation	-	-	-
Capital outlay	1,100,516	309,325	791,191	Miscellaneous	177,868	177,868	-
Higher education	2,513,568	2,408,945	104,623	Other than insurance trust funds	21,325,614	9,265,845	12,059,769
Capital outlay	311,280	303,056	8,224	By purpose			
Elementary & secondary	5,183,401	1,316	5,182,085	Offsets to debt	5,703,737	3,543,352	2,160,385
Capital outlay	782,967	-	782,967	Bond funds	2,958,165	475,598	2,482,567
Other education	206,594	206,594	-	Other	12,663,712	5,246,895	7,416,817
Libraries	131,491	1,330	130,161				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Connecticut			Description	Connecticut		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	3,406	3,406	3,406	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	138,796	138,796	138,796	Direct general expenditures - Con.			
Revenue³	25,828,327	18,007,128	11,190,025	Social services and income maintenance:			
General revenue³	23,108,452	16,232,388	10,244,890	Public welfare	3,116,019	3,020,305	95,714
Intergovernmental revenue ²	3,673,657	3,394,606	3,647,877	Cash assistance payments	384,263	381,781	2,482
From Federal Government	3,673,657	3,387,246	286,411	Vendor payments	2,258,283	2,251,546	6,737
From State government	(¹)	-	3,361,466	Other public welfare	473,473	386,978	86,495
From local governments ²	(¹)	7,360	(¹)	Hospitals	1,145,790	1,126,066	19,724
General revenue from own sources	19,434,795	12,837,782	6,597,013	Capital outlay	4,995	4,689	306
Taxes	15,651,070	10,171,242	5,479,828	Health	450,221	346,546	103,675
Property	5,407,465	-	5,407,465	Social insurance administration	94,585	94,585	-
Sales and gross receipts	5,054,475	5,054,024	451	Veterans' services	-	-	-
General sales	3,419,939	3,419,939	-	Transportation:			
Selective sales	1,634,536	1,634,085	451	Highways	1,187,396	751,008	436,388
Motor fuel	543,022	543,022	-	Capital outlay	642,783	549,366	93,417
Alcoholic beverage	44,886	44,886	-	Air transportation (airports)	29,200	25,547	3,653
Tobacco products	129,028	129,028	-	Parking facilities	18,980	-	18,980
Public utilities	197,920	197,920	-	Sea and inland port facilities	13,294	1,511	11,783
Other selective sales	719,680	719,229	451	Transit subsidies	22,025	21,967	58
Individual income	3,973,621	3,973,621	-	Public safety:			
Corporate income	426,617	426,617	-	Police protection	681,914	140,006	541,908
Motor vehicle license	232,599	232,599	-	Fire protection	373,214	-	373,214
Other taxes	556,293	484,381	71,912	Correction	553,905	553,905	-
Charges and miscellaneous general revenue	3,783,725	2,666,540	1,117,185	Capital outlay	15,827	15,827	-
Current charges	1,610,177	962,062	648,115	Protective inspection and regulation	145,759	121,747	24,012
Education	544,097	467,251	76,846	Environment and housing:			
Institutions of higher education	464,847	464,847	-	Natural resources	101,256	101,256	-
School lunch sales (gross)	70,254	-	70,254	Capital outlay	9,081	9,081	-
Hospitals	230,801	215,805	14,996	Parks and recreation	230,515	41,171	189,344
Highways	2,056	1,199	857	Capital outlay	61,687	26,521	35,166
Air transportation (airports)	25,116	23,637	1,479	Housing and community development	480,577	54,859	425,718
Parking facilities	21,120	-	21,120	Sewerage	271,769	217	271,552
Sea and inland port facilities	487	149	338	Capital outlay	75,304	21	75,283
Natural resources	2,652	2,644	8	Solid waste management	389,651	171,237	218,414
Parks and recreation	54,957	3,051	51,906	Capital outlay	48,962	3,602	45,360
Housing and community development	86,672	6,798	79,874	Governmental administration:			
Sewerage	190,987	-	190,987	Financial administration	570,323	416,116	154,207
Solid waste management	228,601	166,495	62,106	Judicial and legal	430,098	397,448	32,650
Other charges	222,631	75,033	147,598	General public buildings	116,292	4,128	112,164
Miscellaneous general revenue	2,173,548	1,704,478	469,070	Other governmental administration	235,474	73,810	161,664
Interest earnings	902,223	666,920	235,303	Interest on general debt	1,344,870	1,089,071	255,799
Special assessments	27,882	-	27,882	General expenditure, n.e.c.			
Sale of property	25,550	17,982	7,568	Miscellaneous commercial activities			
Other general revenue	1,217,893	1,019,576	198,317	Other and unallocable	2,583,469	1,421,976	1,161,493
Utility revenue	496,652	22,702	473,950	Utility expenditure	678,818	205,263	473,555
Water supply	196,237	-	196,237	Capital outlay	134,865	81,210	53,655
Electric power	251,888	-	251,888	Water supply	186,897	-	186,897
Gas supply	12,998	-	12,998	Electric power	211,095	-	211,095
Transit	35,529	22,702	12,827	Gas supply	12,052	-	12,052
Liquor store revenue	-	-	-	Transit	268,774	205,263	63,511
Insurance trust revenue	2,223,223	1,752,038	471,185	Liquor store expenditure	-	-	-
Unemployment compensation	394,548	394,548	-	Insurance trust expenditure	1,912,882	1,661,962	250,920
Employee retirement	1,745,597	1,274,412	471,185	Unemployment compensation	336,555	336,555	-
Workers' compensation	83,078	83,078	-	Employee retirement	1,476,327	1,225,407	250,920
Other insurance trust revenue	-	-	-	Workers' compensation	100,000	100,000	-
Expenditure³	24,011,246	16,723,201	10,659,647	Other insurance trust	-	-	-
By character and object:				Debt outstanding	23,495,016	18,456,275	5,038,742
Intergovernmental expenditure ¹	-	3,362,551	9,051	Short-term	249,664	-	249,664
Direct expenditure	24,011,246	13,360,650	10,650,596	Long-term	23,245,352	18,456,275	4,789,078
Current operations	17,917,366	9,188,363	8,729,003	Full faith and credit	14,808,632	11,084,875	3,723,758
Capital outlay	2,308,595	931,635	1,376,960	Nonguaranteed	8,436,720	7,371,400	1,065,320
Construction	1,591,695	733,286	858,409	Long-term debt by purpose			
Other capital outlay	716,900	198,349	518,551	Public debt for private purposes	6,827,571	6,735,641	91,930
Assistance and subsidies	492,101	489,619	2,482	Education	3,143,340	1,641,589	1,501,751
Interest on debt	1,380,302	1,089,071	291,231	Utilities	618,531	-	618,531
Insurance benefits and repayments	1,912,882	1,661,962	250,920	Other	12,655,910	10,079,045	2,576,866
Exhibit: Salaries and wages	7,320,171	2,822,922	4,497,249	Long-term debt issued	3,357,417	2,812,364	545,053
Direct expenditure by function	24,011,246	13,360,650	10,650,596	Long-term debt retired	2,394,009	1,860,896	533,114
Direct general expenditure	21,419,546	11,493,425	9,926,121	Cash and security holdings	36,595,864	29,080,007	7,515,857
Capital outlay	2,173,730	850,425	1,323,305	Insurance trust funds	21,749,706	17,238,093	4,511,613
Other direct general expenditure	19,245,816	10,643,000	8,602,816	Unemployment compensation	836,260	836,260	-
Education services:				Employee retirement	20,867,446	16,355,833	4,511,613
Education	6,722,251	1,504,166	5,218,085	Workers' compensation	46,000	46,000	-
Capital outlay	507,701	79,688	428,013	Miscellaneous	-	-	-
Higher education	1,195,717	1,195,717	-	Other than insurance trust funds	14,846,158	11,841,914	3,004,244
Capital outlay	53,049	53,049	-	By purpose			
Elementary & secondary	5,218,085	-	5,218,085	Offsets to debt	9,348,254	9,190,353	157,901
Capital outlay	428,013	-	428,013	Bond funds	389,779	389,779	311,362
Other education	308,449	308,449	-	Other	5,108,125	2,573,144	2,534,981
Libraries	110,699	14,777	95,922				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Delaware			Description	Delaware		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (April 1, 2000, in thousands)	784	784	784	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	24,383	24,383	24,383	Direct general expenditures - Con.			
Revenue¹	6,223,665	5,161,880	1,920,650	Social services and income maintenance:			
General revenue¹	5,203,207	4,332,601	1,729,471	Public welfare	547,945	547,387	558
Intergovernmental revenue ²	830,479	826,747	862,597	Cash assistance payments	21,378	21,378	-
From Federal Government	830,479	788,693	41,786	Vendor payments	356,892	356,892	-
From State government	(¹)	-	820,811	Other public welfare	169,675	169,117	558
From local governments ³	(¹)	38,054	(¹)	Hospitals	62,968	62,968	-
General revenue from own sources	4,372,728	3,505,854	866,874	Capital outlay	443	443	-
Taxes	2,618,628	2,132,131	486,497	Health	215,588	202,490	13,098
Property	382,491	-	382,491	Social insurance administration	12,289	12,289	-
Sales and gross receipts	297,579	289,338	8,241	Veterans' services	340	340	-
General sales	-	-	-	Transportation:			
Selective sales	297,579	289,338	8,241	Highways	426,606	323,873	102,733
Motor fuel	104,200	104,200	-	Capital outlay	275,757	242,626	33,131
Alcoholic beverage	10,936	10,936	-	Air transportation (airports)	-	-	11,997
Tobacco products	26,680	26,680	-	Parking facilities	3,382	-	3,382
Public utilities	29,338	27,871	1,467	Sea and inland port facilities	50	-	50
Other selective sales	126,425	119,651	6,774	Transit subsidies	-	-	-
Individual income	774,883	733,399	41,484	Public safety:			
Corporate income	240,319	240,319	-	Police protection	166,302	62,991	103,311
Motor vehicle license	32,744	32,744	-	Fire protection	18,923	-	18,923
Other taxes	890,612	836,331	54,281	Correction	228,076	228,076	-
Charges and miscellaneous general revenue	1,754,100	1,373,723	380,377	Capital outlay	7,181	7,181	-
Current charges	835,179	590,655	244,524	Protective inspection and regulation	49,552	42,045	7,507
Education	346,248	333,543	12,705	Environment and housing:			
Institutions of higher education	332,685	332,685	-	Natural resources	77,883	64,553	13,330
School lunch sales (gross)	12,705	-	12,705	Capital outlay	13,750	9,030	4,720
Hospitals	38,001	38,001	-	Parks and recreation	68,117	48,196	19,921
Highways	148,235	82,340	65,895	Capital outlay	30,529	25,874	4,655
Air transportation (airports)	4,175	-	4,175	Housing and community development	78,764	37,510	41,254
Parking facilities	7,740	-	7,740	Sewerage	93,544	-	93,544
Sea and inland port facilities	53	-	53	Capital outlay	14,018	-	14,018
Natural resources	7,224	5,327	1,897	Solid waste management	29,972	20,102	9,870
Parks and recreation	7,228	4,879	2,349	Capital outlay	3,268	1,988	1,280
Housing and community development	6,738	494	6,244	Governmental administration:			
Sewerage	107,829	-	107,829	Financial administration	100,558	68,835	31,723
Solid waste management	46,699	42,370	4,329	Judicial and legal	90,703	83,627	7,076
Other charges	115,009	83,701	31,308	General public buildings	107,805	90,591	17,214
Miscellaneous general revenue	918,921	783,068	135,853	Other governmental administration	77,194	44,843	32,351
Interest earnings	347,297	273,756	73,541	Interest on general debt	282,785	218,280	64,505
Special assessments	182	-	182	General expenditure, n.e.c.			
Sale of property	158,591	155,952	2,639	Miscellaneous commercial activities	-	-	-
Other general revenue	412,851	353,360	59,491	Other and unallocable	203,591	184,425	19,166
Utility revenue	155,572	8,917	146,655	Utility expenditure	189,074	50,834	138,240
Water supply	36,683	-	36,683	Capital outlay	21,343	9,401	11,942
Electric power	109,972	-	109,972	Water supply	38,165	-	38,165
Gas supply	-	-	-	Electric power	99,998	-	99,998
Transit	8,917	8,917	-	Gas supply	-	-	-
Liquor store revenue	-	-	-	Transit	50,911	50,834	77
Insurance trust revenue	864,886	820,362	44,524	Liquor store expenditure	-	-	-
Unemployment compensation	83,461	83,461	-	Insurance trust expenditure	272,348	247,135	25,213
Employee retirement	775,508	730,984	44,524	Unemployment compensation	61,356	61,356	-
Workers' compensation	5,917	5,917	-	Employee retirement	205,965	180,752	25,213
Other insurance trust revenue	-	-	-	Workers' compensation	5,027	5,027	-
Expenditure¹	5,153,049	4,210,656	1,800,220	Other insurance trust	-	-	-
By character and object:				Debt outstanding	4,584,915	3,261,043	1,323,872
Intergovernmental expenditure ¹	976	856,008	2,795	Short-term	82,337	15,414	66,923
Direct expenditure	5,152,073	3,354,648	1,797,425	Long-term	4,502,578	3,245,629	1,256,949
Current operations	3,913,861	2,387,521	1,526,340	Full faith and credit	1,363,973	738,865	625,108
Capital outlay	609,252	434,058	175,194	Nonguaranteed	3,138,605	2,506,764	631,841
Construction	446,853	318,844	128,009	Long-term debt by purpose			
Other capital outlay	162,399	115,214	47,185	Public debt for private purposes	1,976,554	1,615,820	360,734
Assistance and subsidies	67,654	67,654	-	Education	531,739	369,178	162,561
Interest on debt	288,958	218,280	70,678	Utilities	105,169	-	105,169
Insurance benefits and repayments	272,348	247,135	25,213	Other	1,889,116	1,260,631	628,485
Exhibit: Salaries and wages	1,723,181	957,682	765,499	Long-term debt issued	368,292	333,008	35,284
Direct expenditure by function	5,152,073	3,354,648	1,797,425	Long-term debt retired	857,642	796,110	61,531
Direct general expenditure	4,690,651	3,056,679	1,633,972	Cash and security holdings	12,244,951	10,747,225	1,497,726
Capital outlay	587,909	424,657	163,252	Insurance trust funds	6,448,930	5,999,197	449,733
Other direct general expenditure	4,102,742	2,632,022	1,470,720	Unemployment compensation	331,944	331,944	-
Education services:				Employee retirement	6,114,928	5,665,195	449,733
Education	1,715,010	709,913	1,005,097	Workers' compensation	2,058	2,058	-
Capital outlay	121,230	44,155	77,075	Miscellaneous	-	-	-
Higher education	554,220	554,220	-	Other than insurance trust funds	5,796,021	4,748,028	1,047,993
Capital outlay	42,233	42,233	-	By purpose			
Elementary & secondary	1,005,097	-	1,005,097	Offsets to debt	2,208,268	1,807,343	400,925
Capital outlay	77,075	-	77,075	Bond funds	258,511	253,258	5,253
Other education	155,693	155,693	-	Other	3,329,242	2,687,427	641,815
Libraries	20,707	3,345	17,362				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	District of Columbia			Description	District of Columbia		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (April 1, 2000, in thousands)	572	(X)	572	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	22,179	(X)	22,179	Direct general expenditures - Con.			
Revenue¹	6,383,054	(X)	6,383,054	Social services and income maintenance:			
General revenue¹	5,732,436	(X)	5,732,436	Public welfare	1,254,361	(X)	1,254,361
Intergovernmental revenue ²	1,747,936	(X)	1,747,936	Cash assistance payments	123,272	(X)	123,272
From Federal Government	1,747,936	(X)	1,747,936	Vendor payments	841,960	(X)	841,960
From State government	(¹)	(X)	-	Other public welfare	289,129	(X)	289,129
From local governments ³	(¹)	(X)	(¹)	Hospitals	359,397	(X)	359,397
General revenue from own sources	3,984,500	(X)	3,984,500	Capital outlay	-	(X)	-
Taxes	3,215,766	(X)	3,215,766	Health	274,165	(X)	274,165
Property	692,781	(X)	692,781	Social insurance administration	4,133	(X)	4,133
Sales and gross receipts	999,597	(X)	999,597	Veterans' services	-	(X)	-
General sales	640,212	(X)	640,212	Transportation:			
Selective sales	359,385	(X)	359,385	Highways	38,048	(X)	38,048
Motor fuel	34,201	(X)	34,201	Capital outlay	24,005	(X)	24,005
Alcoholic beverage	4,779	(X)	4,779	Air transportation (airports)	-	(X)	-
Tobacco products	17,177	(X)	17,177	Parking facilities	6,703	(X)	6,703
Public utilities	181,129	(X)	181,129	Sea and inland port facilities	-	(X)	-
Other selective sales	122,099	(X)	122,099	Transit subsidies	-	(X)	-
Individual income	1,077,346	(X)	1,077,346	Public safety:			
Corporate income	261,218	(X)	261,218	Police protection	329,503	(X)	329,503
Motor vehicle license	16,858	(X)	16,858	Fire protection	113,067	(X)	113,067
Other taxes	167,966	(X)	167,966	Correction	304,504	(X)	304,504
Charges and miscellaneous general revenue	768,734	(X)	768,734	Capital outlay	-	(X)	-
Current charges	330,866	(X)	330,866	Protective inspection and regulation	49,557	(X)	49,557
Education	20,634	(X)	20,634	Environment and housing:			
Institutions of higher education	19,152	(X)	19,152	Natural resources	-	(X)	-
School lunch sales (gross)	1,216	(X)	1,216	Capital outlay	-	(X)	-
Hospitals	52,916	(X)	52,916	Parks and recreation	172,245	(X)	172,245
Highways	-	(X)	-	Capital outlay	121,260	(X)	121,260
Air transportation (airports)	-	(X)	-	Housing and community development	58,228	(X)	58,228
Parking facilities	8,956	(X)	8,956	Sewerage	303,490	(X)	303,490
Sea and inland port facilities	-	(X)	-	Capital outlay	210,001	(X)	210,001
Natural resources	-	(X)	-	Solid waste management	37,235	(X)	37,235
Parks and recreation	23,101	(X)	23,101	Capital outlay	-	(X)	-
Housing and community development	-	(X)	-	Governmental administration:			
Sewerage	100,813	(X)	100,813	Financial administration	157,812	(X)	157,812
Solid waste management	570	(X)	570	Judicial and legal	46,400	(X)	46,400
Other charges	123,876	(X)	123,876	General public buildings	58,143	(X)	58,143
Miscellaneous general revenue	437,868	(X)	437,868	Other governmental administration	57,568	(X)	57,568
Interest earnings	196,376	(X)	196,376	Interest on general debt	235,930	(X)	235,930
Special assessments	519	(X)	519	General expenditure, n.e.c.			
Sale of property	204	(X)	204	Miscellaneous commercial activities	1,477	(X)	1,477
Other general revenue	240,769	(X)	240,769	Other and unallocable	295,521	(X)	295,521
Utility revenue	448,366	(X)	448,366	Utility expenditure	1,302,827	(X)	1,302,827
Water supply	61,427	(X)	61,427	Capital outlay	482,884	(X)	482,884
Electric power	-	(X)	-	Water supply	259,270	(X)	259,270
Gas supply	-	(X)	-	Electric power	-	(X)	-
Transit	386,939	(X)	386,939	Gas supply	-	(X)	-
Liquor store revenue	-	(X)	-	Transit	1,043,557	(X)	1,043,557
Insurance trust revenue	202,252	(X)	202,252	Liquor store expenditure	-	(X)	-
Unemployment compensation	106,234	(X)	106,234	Insurance trust expenditure	72,175	(X)	72,175
Employee retirement	96,018	(X)	96,018	Unemployment compensation	65,223	(X)	65,223
Workers' compensation	-	(X)	-	Employee retirement	6,952	(X)	6,952
Other insurance trust revenue	-	(X)	-	Workers' compensation	-	(X)	-
Expenditure¹	6,526,972	(X)	6,526,972	Other insurance trust	-	(X)	-
By character and object:				Debt outstanding	5,062,215	(X)	5,062,215
Intergovernmental expenditure ¹	-	(X)	-	Short-term	-	(X)	-
Direct expenditure	6,526,972	(X)	6,526,972	Long-term	5,062,215	(X)	5,062,215
Current operations	5,089,596	(X)	5,089,596	Full faith and credit	3,718,838	(X)	3,718,838
Capital outlay	992,161	(X)	992,161	Nonguaranteed	1,343,377	(X)	1,343,377
Construction	890,226	(X)	890,226	Long-term debt by purpose			
Other capital outlay	101,935	(X)	101,935	Public debt for private purposes	767,307	(X)	767,307
Assistance and subsidies	123,272	(X)	123,272	Education	-	(X)	-
Interest on debt	249,768	(X)	249,768	Utilities	261,354	(X)	261,354
Insurance benefits and repayments	72,175	(X)	72,175	Other	4,033,554	(X)	4,033,554
Exhibit: Salaries and wages	1,978,794	(X)	1,978,794	Long-term debt issued	476,518	(X)	476,518
Direct expenditure by function	6,526,972	(X)	6,526,972	Long-term debt retired	318,316	(X)	318,316
Direct general expenditure	5,151,970	(X)	5,151,970	Cash and security holdings	7,501,415	(X)	7,501,415
Capital outlay	509,277	(X)	509,277	Insurance trust funds	4,618,685	(X)	4,618,685
Other direct general expenditure	4,642,693	(X)	4,642,693	Unemployment compensation	247,498	(X)	247,498
Education services:				Employee retirement	4,371,187	(X)	4,371,187
Education	969,353	(X)	969,353	Workers' compensation	-	(X)	-
Capital outlay	72,950	(X)	72,950	Miscellaneous	-	(X)	-
Higher education	80,406	(X)	80,406	Other than insurance trust funds	2,882,730	(X)	2,882,730
Capital outlay	784	(X)	784	By purpose			
Elementary & secondary	888,947	(X)	888,947	Offsets to debt	788,159	(X)	788,159
Capital outlay	72,166	(X)	72,166	Bond funds	791,132	(X)	791,132
Other education	-	(X)	-	Other	1,303,439	(X)	1,303,439
Libraries	25,130	(X)	25,130				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Florida			Description	Florida		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	15,982	15,982	15,982	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	445,740	445,740	445,740	Direct general expenditures - Con.			
Revenue³	92,402,130	51,621,214	55,504,603	Social services and income maintenance:			
General revenue³	75,864,502	41,665,409	48,922,780	Public welfare	9,506,230	9,066,609	439,621
Intergovernmental revenue ²	11,718,426	10,271,245	16,170,868	Cash assistance payments	291,529	274,998	16,531
From Federal Government	11,718,426	9,905,209	1,813,217	Vendor payments	7,557,218	7,522,802	34,416
From State government	(¹)	-	14,357,651	Other public welfare	1,657,483	1,268,809	388,674
From local governments ²	(¹)	366,036	(¹)	Hospitals	4,170,079	610,457	3,559,622
General revenue from own sources	64,146,076	31,394,164	32,751,912	Capital outlay	329,068	8,006	321,062
Taxes	41,936,682	24,817,263	17,119,419	Health	3,137,136	2,661,342	475,794
Property	14,098,490	762,653	13,335,837	Social insurance administration	5,660	5,660	-
Sales and gross receipts	22,264,430	19,131,173	3,133,257	Veterans' services	22,507	22,507	-
General sales	15,556,791	15,010,888	545,903	Transportation:			
Selective sales	6,707,639	4,120,285	2,587,354	Highways	5,175,186	3,542,903	1,632,283
Motor fuel	2,153,928	1,608,061	545,867	Capital outlay	3,122,358	2,464,463	657,895
Alcoholic beverage	575,169	575,169	-	Air transportation (airports)	1,340,651	-	1,340,651
Tobacco products	442,512	442,512	-	Parking facilities	80,936	-	80,936
Public utilities	2,111,584	666,180	1,445,404	Sea and inland port facilities	342,454	8,582	333,872
Other selective sales	1,424,446	828,363	596,083	Transit subsidies	6,316	-	6,316
Individual income	-	-	-	Public safety:			
Corporate income	1,182,796	1,182,796	-	Police protection	3,738,392	367,398	3,370,994
Motor vehicle license	955,275	927,038	28,237	Fire protection	1,629,820	-	1,629,820
Other taxes	3,435,691	2,813,603	622,088	Correction	3,272,673	2,217,112	1,055,561
Charges and miscellaneous general revenue	22,209,394	6,576,901	15,632,493	Capital outlay	156,082	106,097	49,985
Current charges	12,870,995	2,364,990	10,506,005	Protective inspection and regulation	595,749	288,846	306,903
Education	2,413,748	1,158,334	1,255,414	Environment and housing:			
Institutions of higher education	1,645,732	1,150,133	495,599	Natural resources	2,397,948	1,412,250	985,698
School lunch sales (gross)	271,789	-	271,789	Capital outlay	963,315	500,221	463,094
Hospitals	2,926,390	119,920	2,806,470	Parks and recreation	1,477,579	144,170	1,333,409
Highways	646,649	589,456	57,193	Capital outlay	369,139	33,516	335,623
Air transportation (airports)	1,092,061	-	1,092,061	Housing and community development	934,281	88,788	845,493
Parking facilities	89,411	-	89,411	Sewerage	1,562,577	-	1,562,577
Sea and inland port facilities	233,463	-	233,463	Capital outlay	570,825	-	570,825
Natural resources	32,494	28,191	4,303	Solid waste management	1,530,002	12,159	1,517,843
Parks and recreation	348,406	25,347	323,059	Capital outlay	121,852	1,841	120,011
Housing and community development	105,020	3,279	101,741	Governmental administration:			
Sewerage	1,457,740	-	1,457,740	Financial administration	1,764,604	758,388	1,006,216
Solid waste management	1,562,706	35,046	1,527,660	Judicial and legal	1,396,319	676,783	719,536
Other charges	1,962,907	405,417	1,557,490	General public buildings	324,634	137,519	187,115
Miscellaneous general revenue	9,338,399	4,211,911	5,126,488	Other governmental administration	960,927	298,746	662,181
Interest earnings	3,490,820	851,925	2,638,895	Interest on general debt	3,836,112	1,075,902	2,760,210
Special assessments	950,394	667	949,727	General expenditure, n.e.c.	-	-	-
Sale of property	67,215	25,717	41,498	Miscellaneous commercial activities	-	-	-
Other general revenue	4,829,970	3,333,602	1,496,368	Other and unallocable	2,938,874	857,083	2,081,791
Utility revenue	5,062,094	6,588	5,055,506	Utility expenditure	5,879,681	55,383	5,824,298
Water supply	2,016,438	-	2,016,438	Capital outlay	1,222,053	24,026	1,198,027
Electric power	2,736,552	-	2,736,552	Water supply	2,409,116	-	2,409,116
Gas supply	147,991	-	147,991	Electric power	2,641,305	-	2,641,305
Transit	161,113	6,588	154,525	Gas supply	126,384	-	126,384
Liquor store revenue	-	-	-	Transit	702,876	55,383	647,493
Insurance trust revenue	11,475,534	9,949,217	1,526,317	Liquor store expenditure	-	-	-
Unemployment compensation	622,669	622,669	-	Insurance trust expenditure	3,130,817	2,666,849	463,968
Employee retirement	10,849,741	9,323,424	1,526,317	Unemployment compensation	629,337	629,337	-
Workers' compensation	3,124	3,124	-	Employee retirement	2,378,465	1,914,497	463,968
Other insurance trust revenue	-	-	-	Workers' compensation	123,015	123,015	-
Expenditure³	84,300,913	45,207,930	53,358,062	Other insurance trust	-	-	-
By character and object:				Debt outstanding	78,495,159	18,181,456	60,313,703
Intergovernmental expenditure ¹	-	14,073,445	191,634	Short-term	267,563	90,619	176,944
Direct expenditure	84,300,913	31,134,485	53,166,428	Long-term	78,227,596	18,090,837	60,136,759
Current operations	62,992,742	22,629,549	40,363,193	Full faith and credit	13,382,448	885,290	12,697,158
Capital outlay	12,795,745	3,945,071	8,850,674	Nonguaranteed	64,845,148	17,405,547	47,439,601
Construction	8,572,009	2,655,756	5,916,253	Long-term debt by purpose			
Other capital outlay	4,223,736	1,289,315	2,934,421	Public debt for private purposes	17,871,215	2,907,153	14,964,062
Assistance and subsidies	833,645	817,114	16,531	Education	15,988,399	8,446,014	7,542,385
Interest on debt	4,547,964	1,075,902	3,472,062	Utilities	14,038,311	-	14,038,311
Insurance benefits and repayments	3,130,817	2,666,849	463,968	Other	30,329,671	6,737,670	23,592,001
Exhibit: Salaries and wages	28,311,640	8,048,281	20,263,359	Long-term debt issued	8,601,546	1,575,393	7,026,153
Direct expenditure by function	84,300,913	31,134,485	53,166,428	Long-term debt retired	6,210,645	1,246,970	4,963,676
Direct general expenditure	75,290,415	28,412,253	46,878,162	Cash and security holdings	146,459,401	89,554,042	56,905,359
Capital outlay	11,573,692	3,921,045	7,652,647	Insurance trust funds	83,134,541	72,345,908	10,788,633
Other direct general expenditure	63,716,723	24,491,208	39,225,515	Unemployment compensation	2,108,979	2,108,979	-
Education services:				Employee retirement	80,948,715	70,160,082	10,788,633
Education	22,826,044	4,153,762	18,672,282	Workers' compensation	76,847	76,847	-
Capital outlay	3,505,122	431,127	3,073,995	Miscellaneous	-	-	-
Higher education	5,067,239	3,203,318	1,863,921	Other than insurance trust funds	63,324,860	17,208,134	46,116,726
Capital outlay	674,514	393,181	281,333	By purpose			
Elementary & secondary	16,808,361	-	16,808,361	Offsets to debt	22,668,720	4,384,808	18,283,912
Capital outlay	2,792,662	-	2,792,662	Bond funds	7,106,172	437,243	6,668,929
Other education	950,444	950,444	-	Other	33,549,968	12,386,083	21,163,885
Libraries	316,725	5,287	311,438				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Georgia			Description	Georgia		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	8,186	8,186	8,186	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	228,738	228,738	228,738	Direct general expenditures - Con.			
Revenue³	49,309,807	29,629,673	27,036,116	Social services and income maintenance:			
General revenue³	39,690,394	23,395,202	23,651,174	Public welfare	5,567,703	5,469,166	98,537
Intergovernmental revenue ²	7,069,968	6,459,138	7,966,812	Cash assistance payments	233,956	233,956	-
From Federal Government	7,069,968	6,410,639	659,329	Vendor payments	4,301,530	4,301,530	-
From State government	(¹)	-	7,307,483	Other public welfare	1,032,217	933,680	98,537
From local governments ²	(¹)	48,499	(¹)	Hospitals	2,494,273	668,219	1,826,054
General revenue from own sources	32,620,426	16,936,064	15,684,362	Capital outlay	175,230	30,285	144,945
Taxes	23,253,547	13,511,275	9,742,272	Health	1,059,809	343,218	716,591
Property	5,931,692	48,147	5,883,545	Social insurance administration	148,513	148,513	-
Sales and gross receipts	9,298,181	5,746,072	3,552,109	Veterans' services	8,739	8,739	-
General sales	7,531,299	4,630,179	2,901,120	Transportation:			
Selective sales	1,766,882	1,115,893	650,989	Highways	2,495,899	1,577,915	917,984
Motor fuel	632,103	632,103	-	Capital outlay	1,842,093	1,421,361	420,732
Alcoholic beverage	245,939	139,830	106,109	Air transportation (airports)	304,592	3,241	301,351
Tobacco products	87,004	87,004	-	Parking facilities	7,740	-	7,740
Public utilities	182,338	-	182,338	Sea and inland port facilities	106,651	106,651	-
Other selective sales	619,498	256,956	362,542	Transit subsidies	-	-	-
Individual income	6,364,586	6,364,586	-	Public safety:			
Corporate income	712,421	712,421	-	Police protection	1,279,240	193,087	1,086,153
Motor vehicle license	235,792	235,488	304	Fire protection	553,122	-	553,122
Other taxes	710,875	404,561	306,314	Correction	1,375,497	968,737	406,760
Charges and miscellaneous general revenue	9,366,879	3,424,789	5,942,090	Capital outlay	59,485	25,531	33,954
Current charges	5,609,188	1,633,489	3,975,699	Protective inspection and regulation	167,899	85,521	82,378
Education	1,310,219	1,086,688	223,531	Environment and housing:			
Institutions of higher education	1,078,473	1,078,473	-	Natural resources	515,508	495,987	19,521
School lunch sales (gross)	176,507	-	176,507	Capital outlay	66,462	65,714	748
Hospitals	2,060,240	255,097	1,805,143	Parks and recreation	540,083	128,118	411,965
Highways	22,425	22,425	-	Capital outlay	143,592	11,900	131,692
Air transportation (airports)	422,510	829	421,681	Housing and community development	601,971	9,776	592,195
Parking facilities	7,207	-	7,207	Sewerage	865,242	-	865,242
Sea and inland port facilities	88,270	88,270	-	Capital outlay	460,204	-	460,204
Natural resources	21,226	20,679	547	Solid waste management	477,969	22,270	455,699
Parks and recreation	174,135	92,350	81,785	Capital outlay	73,071	21,037	52,034
Housing and community development	79,022	1,440	77,582	Governmental administration:			
Sewerage	620,677	-	620,677	Financial administration	572,790	303,978	268,812
Solid waste management	368,929	1,379	367,550	Judicial and legal	524,875	118,094	406,781
Other charges	434,328	64,332	369,996	General public buildings	385,037	86,281	298,756
Miscellaneous general revenue	3,757,691	1,791,300	1,966,391	Other governmental administration	593,384	57,184	536,200
Interest earnings	1,499,836	474,806	1,025,030	Interest on general debt	1,055,968	386,561	669,407
Special assessments	18,723	-	18,723	General expenditure, n.e.c.	-	-	-
Sale of property	47,769	-	47,769	Miscellaneous commercial activities	-	-	-
Other general revenue	2,191,363	1,316,494	874,869	Other and unallocable	1,509,552	557,809	951,743
Utility revenue	2,825,628	-	2,825,628	Utility expenditure	3,461,370	-	3,461,370
Water supply	1,019,124	-	1,019,124	Capital outlay	839,836	-	839,836
Electric power	1,274,844	-	1,274,844	Water supply	1,459,519	-	1,459,519
Gas supply	416,841	-	416,841	Electric power	1,141,236	-	1,141,236
Transit	114,819	-	114,819	Gas supply	317,877	-	317,877
Liquor store revenue	-	-	-	Transit	542,738	-	542,738
Liquor store expenditure	-	-	-	Liquor store expenditure	-	-	-
Insurance trust revenue	6,793,785	6,234,471	559,314	Insurance trust expenditure	1,977,417	1,721,187	256,230
Unemployment compensation	298,756	298,756	-	Unemployment compensation	276,583	276,583	-
Employee retirement	6,431,913	5,872,599	559,314	Employee retirement	1,626,918	1,370,688	256,230
Workers' compensation	-	-	-	Workers' compensation	-	-	-
Other insurance trust revenue	63,116	63,116	-	Other insurance trust	73,916	73,916	-
Expenditure³	43,516,518	24,812,898	25,931,363	Debt outstanding	29,948,135	7,085,890	22,862,245
By character and object:				Short-term	476,177	-	476,177
Intergovernmental expenditure ¹	-	7,179,698	48,045	Long-term	29,471,958	7,085,890	22,386,068
Direct expenditure	43,516,518	17,633,200	25,883,318	Full faith and credit	10,273,721	5,221,975	5,051,746
Current operations	32,080,899	12,388,271	19,692,628	Nonguaranteed	19,198,237	1,863,915	17,334,322
Capital outlay	7,122,730	2,371,445	4,751,285	Long-term debt by purpose			
Construction	5,123,295	1,773,386	3,349,909	Public debt for private purposes	4,913,128	1,572,496	3,340,632
Other capital outlay	1,999,435	598,059	1,401,376	Education	3,517,113	260	3,516,853
Assistance and subsidies	765,736	765,736	-	Utilities	11,012,122	-	11,012,122
Interest on debt	1,569,736	386,561	1,183,175	Other	10,029,595	5,513,134	4,516,460
Insurance benefits and repayments	1,977,417	1,721,187	256,230	Long-term debt issued	4,157,279	1,421,415	2,735,864
Exhibit: Salaries and wages	14,127,474	3,731,108	10,396,366	Long-term debt retired	1,977,043	604,349	1,372,695
Direct expenditure by function	43,516,518	17,633,200	25,883,318	Cash and security holdings	71,701,874	49,498,969	22,202,905
Direct general expenditure	38,077,731	15,912,013	22,165,718	Insurance trust funds	45,126,955	40,804,170	4,322,785
Capital outlay	6,282,894	2,371,445	3,911,449	Unemployment compensation	1,958,973	1,958,973	-
Other direct general expenditure	31,794,837	13,540,568	18,254,269	Employee retirement	43,161,112	38,838,327	4,322,785
Education services:				Workers' compensation	-	-	-
Education	14,767,624	4,172,748	10,594,876	Miscellaneous	6,870	6,870	-
Capital outlay	2,101,627	580,579	1,521,048	Other than insurance trust funds	26,574,919	8,694,799	17,880,120
Higher education	3,363,326	3,363,326	-	By purpose			
Capital outlay	547,205	547,205	-	Offsets to debt	5,877,430	1,608,061	4,269,369
Elementary & secondary	10,594,876	-	10,594,876	Bond funds	5,254,409	1,719,168	3,535,241
Capital outlay	1,521,048	-	1,521,048	Other	15,443,080	5,367,570	10,075,510
Other education	809,422	809,422	-				
Libraries	98,051	200	97,851				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Hawaii			Description	Hawaii		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	1,212	1,212	1,212	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	33,763	33,763	33,763	Direct general expenditures - Con.			
Revenue³	8,488,284	6,940,637	1,703,365	Social services and income maintenance:			
General revenue³	7,091,814	5,728,976	1,518,556	Public welfare	1,039,848	1,018,543	21,305
Intergovernmental revenue ²	1,294,197	1,128,102	321,813	Cash assistance payments	170,173	170,173	-
From Federal Government	1,294,197	1,123,953	170,244	Vendor payments	688,178	682,306	5,872
From State government	(¹)	-	151,569	Other public welfare	181,497	166,064	15,433
From local governments ²	(¹)	4,149	(¹)	Hospitals	192,039	192,039	-
General revenue from own sources	5,797,617	4,600,874	1,196,743	Capital outlay	5,062	5,062	-
Taxes	4,101,617	3,334,743	766,874	Health	408,479	380,241	28,238
Property	602,626	-	602,626	Social insurance administration	43,207	43,207	-
Sales and gross receipts	2,141,208	2,051,912	89,296	Veterans' services	1,259	1,259	-
General sales	1,536,276	1,536,276	-	Transportation:			
Selective sales	604,932	515,636	89,296	Highways	353,167	226,137	127,030
Motor fuel	134,738	74,456	60,282	Capital outlay	192,187	136,247	55,940
Alcoholic beverage	39,000	39,000	-	Air transportation (airports)	165,057	165,057	-
Tobacco products	42,341	42,341	-	Parking facilities	10	-	10
Public utilities	148,519	119,505	29,014	Sea and inland port facilities	40,839	40,839	-
Other selective sales	240,334	240,334	-	Transit subsidies	-	-	-
Individual income	1,064,317	1,064,317	-	Public safety:			
Corporate income	75,271	75,271	-	Police protection	221,899	4,258	217,641
Motor vehicle license	127,260	76,661	50,599	Fire protection	101,488	-	101,488
Other taxes	90,935	66,582	24,353	Correction	154,622	154,622	-
Charges and miscellaneous general revenue	1,696,000	1,266,131	429,869	Capital outlay	2,720	2,720	-
Current charges	1,125,172	845,011	280,161	Protective inspection and regulation	33,762	28,605	5,157
Education	223,161	223,161	-	Environment and housing:			
Institutions of higher education	194,291	194,291	-	Natural resources	84,428	79,575	4,853
School lunch sales (gross)	16,149	16,149	-	Capital outlay	12,183	10,614	1,569
Hospitals	161,603	161,603	-	Parks and recreation	216,846	45,851	170,995
Highways	880	-	880	Capital outlay	91,374	12,438	78,936
Air transportation (airports)	279,607	279,607	-	Housing and community development	266,278	190,758	75,520
Parking facilities	6,529	-	6,529	Sewerage	124,434	2,586	121,848
Sea and inland port facilities	69,425	69,425	-	Capital outlay	43,379	2,586	40,793
Natural resources	13,635	13,635	-	Solid waste management	133,551	-	133,551
Parks and recreation	27,759	6,572	21,187	Capital outlay	8,649	-	8,649
Housing and community development	43,185	29,440	13,745	Governmental administration:			
Sewerage	138,174	-	138,174	Financial administration	96,208	57,867	38,341
Solid waste management	91,135	3,011	88,124	Judicial and legal	179,920	147,570	32,350
Other charges	70,079	58,557	11,522	General public buildings	98,184	68,878	29,306
Miscellaneous general revenue	570,828	421,120	149,708	Other governmental administration	81,546	37,253	44,293
Interest earnings	315,209	237,243	77,966	Interest on general debt	587,335	482,948	104,387
Special assessments	20,272	6,580	13,692	General expenditure, n.e.c.	-	-	-
Sale of property	32,122	8,211	23,911	Miscellaneous commercial activities	-	-	-
Other general revenue	203,225	169,086	34,139	Other and unallocable	810,847	593,578	217,269
Utility revenue	184,809	-	184,809	Utility expenditure	318,627	-	318,627
Water supply	154,484	-	154,484	Capital outlay	100,920	-	100,920
Electric power	-	-	-	Water supply	197,155	-	197,155
Gas supply	-	-	-	Electric power	-	-	-
Transit	30,325	-	30,325	Gas supply	-	-	-
Liquor store revenue	-	-	-	Transit	121,472	-	121,472
Insurance trust revenue	1,211,661	1,211,661	-	Liquor store expenditure	-	-	-
Unemployment compensation	158,914	158,914	-	Insurance trust expenditure	629,116	629,116	-
Employee retirement	1,052,747	1,052,747	-	Unemployment compensation	110,396	110,396	-
Workers' compensation	-	-	-	Employee retirement	518,720	518,720	-
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
Expenditure³	8,253,845	6,604,609	1,792,295	Other insurance trust	-	-	-
By character and object:				Debt outstanding	7,909,045	5,592,207	2,316,838
Intergovernmental expenditure ¹	14,843	157,902	-	Short-term	-	-	-
Direct expenditure	8,239,002	6,446,707	1,792,295	Long-term	7,909,045	5,592,207	2,316,838
Current operations	5,810,540	4,513,498	1,297,042	Full faith and credit	5,270,348	3,299,863	1,970,485
Capital outlay	1,033,531	646,886	386,645	Nonguaranteed	2,638,697	2,292,344	346,353
Construction	865,063	551,862	313,201	Long-term debt by purpose			
Other capital outlay	168,468	95,024	73,444	Public debt for private purposes	863,149	863,149	-
Assistance and subsidies	174,259	174,259	-	Education	36,515	36,515	-
Interest on debt	591,556	482,948	108,608	Utilities	107,278	-	107,278
Insurance benefits and repayments	629,116	629,116	-	Other	6,902,103	4,692,543	2,209,560
Exhibit: Salaries and wages	1,849,683	1,663,198	186,465	Long-term debt issued	1,070,399	776,050	294,349
Direct expenditure by function	8,239,002	6,446,707	1,792,295	Long-term debt retired	805,602	605,159	200,443
Direct general expenditure	7,291,259	5,817,591	1,473,668	Cash and security holdings	14,236,766	12,773,187	1,463,579
Capital outlay	932,611	646,886	285,725	Insurance trust funds	8,577,267	8,577,267	-
Other direct general expenditure	6,358,648	5,170,705	1,187,943	Unemployment compensation	278,892	278,892	-
Education services:				Employee retirement	8,298,375	8,298,375	-
Education	1,853,891	1,853,805	86	Workers' compensation	-	-	-
Capital outlay	246,588	246,588	-	Miscellaneous	-	-	-
Higher education	689,072	689,072	-	Other than insurance trust funds	5,659,499	4,195,920	1,463,579
Capital outlay	82,990	82,990	-	By purpose			
Elementary & secondary	1,144,959	1,144,873	86	Offsets to debt	1,279,714	1,233,219	46,495
Capital outlay	163,242	163,242	-	Bond funds	398,925	203,426	195,499
Other education	19,860	19,860	-	Other	3,980,860	2,759,275	1,221,585
Libraries	2,115	2,115	-				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Idaho			Description	Idaho		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	1,294	1,294	1,294	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	30,827	30,827	30,827	Direct general expenditures - Con.			
Revenue³	7,590,426	5,576,284	3,294,439	Social services and income maintenance:			
General revenue³	6,076,954	4,202,391	3,154,860	Public welfare	790,122	761,531	28,591
Intergovernmental revenue ²	1,150,443	1,073,935	1,356,805	Cash assistance payments	54,146	54,048	98
From Federal Government	1,150,443	1,070,050	80,393	Vendor payments	575,200	562,740	12,460
From State government	(¹)	-	1,276,412	Other public welfare	160,776	144,743	16,033
From local governments ²	(¹)	3,885	(¹)	Hospitals	373,138	42,689	330,449
General revenue from own sources	4,926,511	3,128,456	1,798,055	Capital outlay	9,378	787	8,591
Taxes	3,294,239	2,377,251	916,988	Health	139,240	86,998	52,242
Property	867,068	-	867,068	Social insurance administration	32,760	32,760	-
Sales and gross receipts	1,069,900	1,054,964	14,936	Veterans' services	-	-	-
General sales	747,134	747,134	-	Transportation:			
Selective sales	322,766	307,830	14,936	Highways	560,555	356,370	204,185
Motor fuel	208,968	208,968	-	Capital outlay	299,074	230,155	68,919
Alcoholic beverage	5,979	5,979	-	Air transportation (airports)	29,540	1,567	27,973
Tobacco products	28,780	28,780	-	Parking facilities	1,088	-	1,088
Public utilities	13,816	2,767	11,049	Sea and inland port facilities	1,411	-	1,411
Other selective sales	65,223	61,336	3,887	Transit subsidies	1	-	1
Individual income	965,428	965,428	-	Public safety:			
Corporate income	125,860	125,860	-	Police protection	207,380	37,329	170,051
Motor vehicle license	112,635	108,365	4,270	Fire protection	77,254	-	77,254
Other taxes	153,348	122,634	30,714	Correction	191,101	148,726	42,375
Charges and miscellaneous general revenue	1,632,272	751,205	881,067	Capital outlay	19,007	14,832	4,175
Current charges	1,072,880	364,068	708,812	Protective inspection and regulation	43,978	34,480	9,498
Education	265,927	213,758	52,169	Environment and housing:			
Institutions of higher education	238,545	213,074	25,471	Natural resources	168,956	135,316	33,640
School lunch sales (gross)	22,400	-	22,400	Capital outlay	10,676	9,005	1,671
Hospitals	348,796	13,216	335,580	Parks and recreation	91,089	21,378	69,711
Highways	11,254	8,564	2,690	Capital outlay	19,245	4,359	14,886
Air transportation (airports)	16,102	5	16,097	Housing and community development	25,266	3,916	21,350
Parking facilities	647	-	647	Sewerage	128,980	26,059	102,921
Sea and inland port facilities	687	-	687	Capital outlay	46,450	1,335	45,115
Natural resources	75,182	64,926	10,256	Solid waste management	75,849	18	75,831
Parks and recreation	19,811	822	18,989	Capital outlay	3,760	-	3,760
Housing and community development	8,579	3,204	5,375	Governmental administration:			
Sewerage	86,339	-	86,339	Financial administration	193,122	123,472	69,650
Solid waste management	79,459	-	79,459	Judicial and legal	101,617	52,688	48,929
Other charges	160,097	59,573	100,524	General public buildings	27,454	12,814	14,640
Miscellaneous general revenue	559,392	387,137	172,255	Other governmental administration	57,206	15,193	42,013
Interest earnings	301,116	224,798	76,318	Interest on general debt	178,508	124,835	53,673
Special assessments	10,687	-	10,687	General expenditure, n.e.c.			
Sale of property	1,420	-	1,420	Miscellaneous commercial activities	5,971	5,971	-
Other general revenue	246,169	162,339	83,830	Other and unallocable	170,273	81,976	88,297
Utility revenue	136,862	-	136,862	Utility expenditure	120,982	-	120,982
Water supply	81,979	-	81,979	Capital outlay	14,540	-	14,540
Electric power	53,791	-	53,791	Water supply	67,253	-	67,253
Gas supply	-	-	-	Electric power	47,403	-	47,403
Transit	1,092	-	1,092	Gas supply	-	-	-
Liquor store revenue	53,167	53,167	-	Transit	6,326	-	6,326
Insurance trust revenue	1,323,443	1,320,726	2,717	Liquor store expenditure	42,316	42,316	-
Unemployment compensation	104,233	104,233	-	Insurance trust expenditure	412,932	411,553	1,379
Employee retirement	1,097,045	1,094,328	2,717	Unemployment compensation	94,268	94,268	-
Workers' compensation	122,165	122,165	-	Employee retirement	247,974	246,595	1,379
Other insurance trust revenue	-	-	-	Workers' compensation	70,690	70,690	-
Expenditure³	6,404,069	4,492,552	3,192,379	Other insurance trust	-	-	-
By character and object:				Debt outstanding	3,429,698	2,279,273	1,150,426
Intergovernmental expenditure ¹	-	1,277,688	3,174	Short-term	12,253	-	12,253
Direct expenditure	6,404,069	3,214,864	3,189,205	Long-term	3,417,445	2,279,273	1,138,173
Current operations	4,926,531	2,195,529	2,731,002	Full faith and credit	788,739	-	788,739
Capital outlay	801,062	405,489	395,573	Nonguaranteed	2,628,706	2,279,273	349,434
Construction	543,083	301,695	241,388	Long-term debt by purpose			
Other capital outlay	257,979	103,794	154,185	Public debt for private purposes	2,017,231	1,965,685	51,546
Assistance and subsidies	77,556	77,458	98	Education	806,839	198,288	608,551
Interest on debt	185,988	124,835	61,153	Utilities	126,999	-	127,000
Insurance benefits and repayments	412,932	411,553	1,379	Other	466,376	115,300	351,076
Exhibit: Salaries and wages	2,169,454	646,800	1,522,654	Long-term debt issued	494,837	422,366	72,471
Direct expenditure by function	6,404,069	3,214,864	3,189,205	Long-term debt retired	276,994	174,119	102,874
Direct general expenditure	5,827,839	2,760,995	3,066,844	Cash and security holdings	13,163,670	11,781,696	1,381,974
Capital outlay	786,522	405,489	381,033	Insurance trust funds	7,894,746	7,880,685	14,061
Other direct general expenditure	5,041,317	2,355,506	2,685,811	Unemployment compensation	254,115	254,115	-
Education services:				Employee retirement	7,345,863	7,345,802	14,061
Education	2,132,007	651,359	1,480,648	Workers' compensation	280,768	280,768	-
Capital outlay	273,383	113,124	160,259	Miscellaneous	-	-	-
Higher education	629,656	554,871	74,785	Other than insurance trust funds	5,268,924	3,901,011	1,367,913
Capital outlay	98,102	90,029	8,073	By purpose			
Elementary & secondary	1,405,863	-	1,405,863	Offsets to debt	2,152,524	1,989,376	163,148
Capital outlay	152,186	-	152,186	Bond funds	151,292	108,807	42,485
Other education	96,488	96,488	-	Other	2,965,108	1,802,828	1,162,280
Libraries	23,973	3,550	20,423				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Illinois			Description	Illinois		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	12,419	12,419	12,419	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	396,155	396,155	396,155	Direct general expenditures - Con.			
Revenue³	80,695,041	48,524,070	45,243,179	Social services and income maintenance:			
General revenue³	64,419,965	38,758,562	38,733,611	Public welfare	8,852,772	8,465,888	386,884
Intergovernmental revenue ²	10,790,758	10,213,600	13,649,366	Cash assistance payments	615,221	615,044	177
From Federal Government	10,790,758	9,275,152	1,515,606	Vendor payments	5,271,326	5,258,248	13,078
From State government	(¹)	-	12,133,760	Other public welfare	2,966,225	2,592,596	373,629
From local governments ²	(¹)	938,448	(¹)	Hospitals	1,956,580	842,345	1,114,235
General revenue from own sources	53,629,207	28,544,962	25,084,245	Capital outlay	146,405	34,724	111,681
Taxes	40,256,016	22,788,799	17,467,217	Health	2,424,891	1,971,205	453,686
Property	14,511,114	54,452	14,456,662	Social insurance administration	230,584	230,584	-
Sales and gross receipts	13,376,023	10,859,328	2,516,695	Veterans' services	13,630	13,630	-
General sales	7,275,592	6,393,080	882,512	Transportation:			
Selective sales	6,100,431	4,466,248	1,634,183	Highways	4,076,915	1,829,093	2,247,822
Motor fuel	1,544,999	1,356,283	188,716	Capital outlay	1,978,145	1,127,946	850,199
Alcoholic beverage	127,868	127,868	-	Air transportation (airports)	769,291	11,433	757,858
Tobacco products	534,438	467,350	67,088	Parking facilities	27,530	-	27,530
Public utilities	2,242,328	1,467,081	775,247	Sea and inland port facilities	24,771	-	24,771
Other selective sales	1,650,798	1,047,666	603,132	Transit subsidies	17,269	17,212	57
Individual income	7,637,115	7,637,115	-	Public safety:			
Corporate income	2,261,293	2,261,293	-	Police protection	3,053,337	335,718	2,717,619
Motor vehicle license	1,115,440	1,020,338	95,102	Fire protection	1,300,393	-	1,300,393
Other taxes	1,355,031	956,273	398,758	Correction	1,762,571	1,277,485	485,086
Charges and miscellaneous general revenue	13,373,191	5,756,163	7,617,028	Capital outlay	207,796	184,030	23,766
Current charges	6,974,473	2,242,275	4,732,198	Protective inspection and regulation	259,964	175,238	84,726
Education	2,437,588	1,551,374	886,214	Environment and housing:			
Institutions of higher education	2,067,570	1,550,365	517,205	Natural resources	481,629	374,816	106,813
School lunch sales (gross)	205,996	-	205,996	Capital outlay	107,489	72,749	34,740
Hospitals	754,200	267,773	486,427	Parks and recreation	1,964,693	140,982	1,823,711
Highways	408,426	348,444	59,982	Capital outlay	434,523	32,000	402,523
Air transportation (airports)	672,743	-	672,743	Housing and community development	1,482,599	52,779	1,429,820
Parking facilities	49,042	-	49,042	Sewerage	1,104,956	24,681	1,080,275
Sea and inland port facilities	36,259	-	36,259	Capital outlay	326,964	380	326,584
Natural resources	20,030	15,444	4,586	Solid waste management	408,611	34,616	373,995
Parks and recreation	703,590	4,985	698,605	Capital outlay	16,377	1,921	14,456
Housing and community development	160,213	17,676	142,537	Governmental administration:			
Sewerage	702,779	-	702,779	Financial administration	1,541,192	720,700	820,492
Solid waste management	100,098	-	100,098	Judicial and legal	961,250	267,766	693,484
Other charges	929,505	36,579	892,926	General public buildings	428,591	70,381	358,210
Miscellaneous general revenue	6,398,718	3,513,888	2,884,830	Other governmental administration	784,727	101,260	683,467
Interest earnings	3,370,994	1,791,097	1,579,897	Interest on general debt	3,644,401	1,825,289	1,819,112
Special assessments	89,048	-	89,048	General expenditure, n.e.c.			
Sale of property	10,506	24	10,482	Miscellaneous commercial activities			
Other general revenue	2,928,170	1,722,767	1,205,403	Other and unallocable	3,645,326	1,391,870	2,253,456
Utility revenue	2,681,804	-	2,681,804	Utility expenditure	4,040,743	-	4,040,743
Water supply	1,501,600	-	1,501,600	Capital outlay	748,053	-	748,053
Electric power	430,439	-	430,439	Water supply	1,603,099	-	1,603,099
Gas supply	39,108	-	39,108	Electric power	333,580	-	333,580
Transit	710,657	-	710,657	Gas supply	10,809	-	10,809
Liquor store revenue	-	-	-	Transit	2,093,255	-	2,093,255
Insurance trust revenue	13,593,272	9,765,508	3,827,764	Liquor store expenditure	-	-	-
Unemployment compensation	1,312,215	1,312,215	-	Insurance trust expenditure	6,280,459	4,287,571	1,992,888
Employee retirement	12,271,549	8,443,785	3,827,764	Unemployment compensation	1,123,576	1,123,576	-
Workers' compensation	9,508	9,508	-	Employee retirement	5,146,481	3,153,593	1,992,888
Other insurance trust revenue	-	-	-	Workers' compensation	10,402	10,402	-
Expenditure³	74,727,137	41,182,904	45,623,807	Other insurance trust	-	-	-
By character and object:				Debt outstanding	67,573,181	28,827,990	38,745,191
Intergovernmental expenditure ¹	2,769	12,050,100	32,243	Short-term	167,537	83	167,454
Direct expenditure	74,724,368	29,132,804	45,591,564	Long-term	67,405,644	28,827,907	38,577,737
Current operations	53,837,120	19,652,519	34,184,601	Full faith and credit	33,822,469	7,683,924	26,138,545
Capital outlay	9,487,111	2,103,787	7,383,324	Nonguaranteed	33,583,175	21,143,983	12,439,192
Construction	6,983,416	1,625,530	5,357,886	Long-term debt by purpose			
Other capital outlay	2,503,695	478,257	2,025,438	Public debt for private purposes	21,712,256	18,925,764	2,786,492
Assistance and subsidies	1,263,815	1,263,638	177	Education	11,726,138	1,697,079	10,029,059
Interest on debt	3,855,863	1,825,289	2,030,574	Utilities	4,117,975	-	4,117,975
Insurance benefits and repayments	6,280,459	4,287,571	1,992,888	Other	29,849,275	8,205,064	21,644,211
Exhibit: Salaries and wages	23,665,385	4,872,119	18,793,266	Long-term debt issued	11,143,531	4,828,969	6,314,562
Direct expenditure by function	74,724,368	29,132,804	45,591,564	Long-term debt retired	6,530,746	2,582,580	3,948,166
Direct general expenditure	64,403,166	24,845,233	39,557,933	Cash and security holdings	150,211,426	86,683,576	63,527,850
Capital outlay	8,739,058	2,103,787	6,635,271	Insurance trust funds	89,429,734	56,922,484	32,507,250
Other direct general expenditure	55,664,108	22,741,446	32,922,662	Unemployment compensation	2,196,647	2,196,647	-
Education services:				Employee retirement	87,232,503	54,725,253	32,507,250
Education	22,728,087	4,650,562	18,077,525	Workers' compensation	584	584	-
Capital outlay	3,070,548	463,045	2,607,503	Miscellaneous	-	-	-
Higher education	5,050,208	3,438,432	1,611,776	Other than insurance trust funds	60,781,692	29,761,092	31,020,600
Capital outlay	562,567	422,211	140,356	By purpose			
Elementary & secondary	16,465,749	-	16,465,749	Offsets to debt	24,908,394	20,045,534	4,862,860
Capital outlay	2,467,147	-	2,467,147	Bond funds	7,097,549	849,653	6,247,896
Other education	1,212,130	1,212,130	-	Other	28,775,749	8,865,905	19,909,844
Libraries	456,606	19,700	436,906				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Indiana			Description	Indiana		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	6,080	6,080	6,080	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	164,020	164,020	164,020	Direct general expenditures - Con.			
Revenue³	32,715,990	20,456,388	18,045,743	Social services and income maintenance:			
General revenue³	29,749,437	18,856,533	16,679,045	Public welfare	4,264,341	3,805,684	458,657
Intergovernmental revenue ²	5,168,994	4,951,602	6,003,533	Cash assistance payments	52,864	26,888	25,976
From Federal Government	5,168,994	4,792,351	376,643	Vendor payments	2,985,040	2,981,383	3,657
From State government	(¹)	-	5,626,890	Other public welfare	1,226,437	797,413	429,024
From local governments ²	(¹)	159,251	(¹)	Hospitals	2,031,205	239,184	1,792,021
General revenue from own sources	24,580,443	13,904,931	10,675,512	Capital outlay	124,711	5,813	118,898
Taxes	16,363,430	10,104,353	6,259,077	Health	572,475	415,995	156,480
Property	5,551,586	3,739	5,547,847	Social insurance administration	123,328	123,328	-
Sales and gross receipts	5,112,828	5,036,689	76,139	Veterans' services	1,399	1,399	-
General sales	3,579,416	3,579,416	-	Transportation:			
Selective sales	1,533,412	1,457,273	76,139	Highways	1,965,338	1,254,033	711,305
Motor fuel	700,420	700,420	-	Capital outlay	1,057,539	897,137	160,402
Alcoholic beverage	31,406	31,406	-	Air transportation (airports)	106,174	-	106,174
Tobacco products	88,334	88,334	-	Parking facilities	7,529	-	7,529
Public utilities	6,334	5,859	475	Sea and inland port facilities	18,354	9,718	8,636
Other selective sales	706,918	631,254	75,664	Transit subsidies	12,173	12,173	-
Individual income	4,268,439	3,753,339	515,100	Public safety:			
Corporate income	924,623	924,623	-	Police protection	842,818	198,399	644,419
Motor vehicle license	161,298	159,782	1,516	Fire protection	394,983	-	394,983
Other taxes	344,656	226,181	118,475	Correction	726,912	536,725	190,187
Charges and miscellaneous general revenue	8,217,013	3,800,578	4,416,435	Capital outlay	54,346	46,083	8,263
Current charges	5,289,204	2,280,731	3,008,473	Protective inspection and regulation	87,737	82,310	5,427
Education	2,279,989	1,993,203	286,786	Environment and housing:			
Institutions of higher education	1,983,721	1,983,086	635	Natural resources	286,222	212,346	73,876
School lunch sales (gross)	171,070	-	171,070	Capital outlay	35,113	26,548	8,565
Hospitals	1,711,219	6,054	1,705,165	Parks and recreation	555,591	60,684	494,907
Highways	96,304	94,323	1,981	Capital outlay	260,273	25,626	234,647
Air transportation (airports)	118,636	74	118,562	Housing and community development	477,872	59,530	418,342
Parking facilities	6,056	-	6,056	Sewerage	558,256	3,528	554,728
Sea and inland port facilities	6,851	4,740	2,111	Capital outlay	160,235	59	160,176
Natural resources	35,651	35,451	200	Solid waste management	210,322	40,790	169,532
Parks and recreation	98,287	11,587	86,700	Capital outlay	26,988	222	26,766
Housing and community development	34,927	5,873	29,054	Governmental administration:			
Sewerage	495,456	-	495,456	Financial administration	564,486	287,817	276,669
Solid waste management	72,890	2,338	70,552	Judicial and legal	324,887	96,465	228,422
Other charges	332,938	127,088	205,850	General public buildings	215,007	153,847	61,160
Miscellaneous general revenue	2,927,809	1,519,847	1,407,962	Other governmental administration	449,200	62,244	386,956
Interest earnings	1,215,671	735,979	479,692	Interest on general debt	968,237	372,548	595,689
Special assessments	18,572	-	18,572	General expenditure, n.e.c.			
Sale of property	17,996	1,027	16,969	Miscellaneous commercial activities	-	-	-
Other general revenue	1,675,570	782,841	892,729	Other and unallocable	1,303,273	321,094	982,179
Utility revenue	1,306,918	-	1,306,918	Utility expenditure	1,309,144	-	1,309,144
Water supply	312,674	-	312,674	Capital outlay	109,656	-	109,656
Electric power	617,387	-	617,387	Water supply	314,461	-	314,461
Gas supply	351,727	-	351,727	Electric power	596,423	-	596,423
Transit	25,130	-	25,130	Gas supply	315,356	-	315,356
Liquor store revenue	-	-	-	Transit	82,904	-	82,904
Insurance trust revenue	1,659,635	1,599,855	59,780	Liquor store expenditure	-	-	-
Unemployment compensation	386,695	386,695	-	Insurance trust expenditure	1,196,734	1,101,551	95,183
Employee retirement	1,272,940	1,213,160	59,780	Unemployment compensation	211,486	211,486	-
Workers' compensation	-	-	-	Employee retirement	983,996	888,813	95,183
Other insurance trust revenue	-	-	-	Workers' compensation	1,252	1,252	-
Expenditure³	31,249,891	20,289,362	17,753,153	Other insurance trust	-	-	-
By character and object:				Debt outstanding	19,868,773	7,894,464	11,974,310
Intergovernmental expenditure ¹	4,200	6,735,704	61,120	Short-term	653,880	54,934	598,946
Direct expenditure	31,245,691	13,553,658	17,692,033	Long-term	19,214,893	7,839,530	11,375,364
Current operations	24,660,769	10,155,704	14,505,065	Full faith and credit	3,271,379	-	3,271,380
Capital outlay	4,048,119	1,640,750	2,407,369	Nonguaranteed	15,943,514	7,839,530	8,103,984
Construction	2,791,314	1,388,273	1,403,041	Long-term debt by purpose			
Other capital outlay	1,256,805	252,477	1,004,328	Public debt for private purposes	5,271,344	3,910,024	1,361,320
Assistance and subsidies	309,081	283,105	25,976	Education	5,692,915	1,733,297	3,959,618
Interest on debt	1,030,988	372,548	658,440	Utilities	1,215,866	-	1,215,866
Insurance benefits and repayments	1,196,734	1,101,551	95,183	Other	7,034,768	2,196,209	4,838,560
Exhibit: Salaries and wages	10,099,680	2,665,019	7,434,661	Long-term debt issued	2,818,101	1,958,038	860,063
Direct expenditure by function	31,245,691	13,553,658	17,692,033	Long-term debt retired	1,857,169	1,121,211	735,958
Direct general expenditure	28,739,813	12,452,107	16,287,706	Cash and security holdings	43,046,157	34,108,232	8,937,925
Capital outlay	3,938,463	1,640,750	2,297,713	Insurance trust funds	19,816,083	19,652,343	163,740
Other direct general expenditure	24,801,350	10,811,357	13,989,993	Unemployment compensation	1,573,976	1,573,976	-
Education services:				Employee retirement	18,240,787	18,077,047	163,740
Education	11,449,565	4,097,622	7,351,943	Workers' compensation	1,320	1,320	-
Capital outlay	1,428,182	447,093	981,089	Miscellaneous	-	-	-
Higher education	3,617,732	3,617,203	529	Other than insurance trust funds	23,230,074	14,455,889	8,774,185
Capital outlay	442,322	442,322	-	By purpose			
Elementary & secondary	7,351,414	-	7,351,414	Offsets to debt	7,577,809	5,431,139	2,146,670
Capital outlay	981,089	-	981,089	Bond funds	1,349,528	641,761	707,767
Other education	480,419	480,419	-	Other	14,302,737	8,382,989	5,919,748
Libraries	222,129	4,644	217,485				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Iowa			Description	Iowa		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	2,926	2,926	2,926	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	77,378	77,378	77,378	Direct general expenditures - Con.			
Revenue³	17,220,008	11,339,509	9,052,574	Social services and income maintenance:			
General revenue³	15,134,160	9,891,815	8,414,420	Public welfare	2,258,615	2,152,759	105,856
Intergovernmental revenue ²	2,885,433	2,730,827	3,326,681	Cash assistance payments	86,226	84,894	1,332
From Federal Government	2,885,433	2,631,885	253,548	Vendor payments	1,508,977	1,495,841	13,136
From State government	(¹)	-	3,073,133	Other public welfare	663,412	572,024	91,388
From local governments ²	(¹)	98,942	(¹)	Hospitals	1,304,188	655,221	648,967
General revenue from own sources	12,248,727	7,160,988	5,087,739	Capital outlay	60,080	36,659	23,421
Taxes	8,090,525	5,185,394	2,905,131	Health	373,966	112,471	261,495
Property	2,599,313	-	2,599,313	Social insurance administration	87,606	87,606	-
Sales and gross receipts	2,697,588	2,478,583	219,005	Veterans' services	-	-	-
General sales	1,893,062	1,722,836	170,226	Transportation:			
Selective sales	804,526	755,747	48,779	Highways	1,835,931	1,017,365	818,566
Motor fuel	346,461	346,461	-	Capital outlay	1,131,056	799,595	331,461
Alcoholic beverage	12,265	12,265	-	Air transportation (airports)	49,711	-	49,711
Tobacco products	96,982	96,982	-	Parking facilities	21,267	-	21,267
Public utilities	13,431	-	13,431	Sea and inland port facilities	217	-	217
Other selective sales	335,387	300,039	35,348	Transit subsidies	21,572	19,326	2,246
Individual income	1,928,266	1,890,427	37,839	Public safety:			
Corporate income	214,605	214,605	-	Police protection	426,865	80,403	346,462
Motor vehicle license	349,059	335,732	13,327	Fire protection	127,307	-	127,307
Other taxes	301,694	266,047	35,647	Correction	297,568	224,364	73,204
Charges and miscellaneous general revenue	4,158,202	1,975,594	2,182,608	Capital outlay	10,094	3,841	6,253
Current charges	2,863,682	1,239,071	1,624,611	Protective inspection and regulation	57,684	43,070	14,614
Education	1,121,063	683,221	437,842	Environment and housing:			
Institutions of higher education	921,670	682,844	238,826	Natural resources	262,331	236,194	26,137
School lunch sales (gross)	83,442	-	83,442	Capital outlay	30,840	29,379	1,461
Hospitals	1,110,172	479,437	630,735	Parks and recreation	245,740	17,625	228,115
Highways	15,385	13,594	1,791	Capital outlay	65,822	1,079	64,743
Air transportation (airports)	34,075	-	34,075	Housing and community development	132,197	4,094	128,103
Parking facilities	15,526	-	15,526	Sewerage	249,630	-	249,630
Sea and inland port facilities	190	-	190	Capital outlay	88,915	-	88,915
Natural resources	15,201	14,434	767	Solid waste management	128,362	3,938	124,424
Parks and recreation	52,385	2,632	49,753	Capital outlay	9,699	45	9,654
Housing and community development	6,365	511	5,854	Governmental administration:			
Sewerage	229,000	-	229,000	Financial administration	287,392	169,908	117,484
Solid waste management	113,846	4,214	109,632	Judicial and legal	252,649	196,662	55,987
Other charges	150,474	41,028	109,446	General public buildings	67,955	7,406	60,549
Miscellaneous general revenue	1,294,520	736,523	557,997	Other governmental administration	125,704	36,332	89,372
Interest earnings	534,472	265,026	269,446	Interest on general debt	356,904	131,285	225,619
Special assessments	18,409	-	18,409	General expenditure, n.e.c.	-	-	-
Sale of property	8,010	1,892	6,118	Miscellaneous commercial activities	-	-	-
Other general revenue	733,629	469,605	264,024	Other and unallocable	533,493	246,044	287,449
Utility revenue	619,548	-	619,548	Utility expenditure	731,054	-	731,054
Water supply	220,973	-	220,973	Capital outlay	118,981	-	118,981
Electric power	342,744	-	342,744	Water supply	259,906	-	259,906
Gas supply	44,259	-	44,259	Electric power	385,856	-	385,856
Transit	11,572	-	11,572	Gas supply	32,060	-	32,060
Liquor store revenue	107,421	107,421	-	Transit	53,232	-	53,232
Insurance trust revenue	1,358,879	1,340,273	18,606	Liquor store expenditure	74,065	74,065	-
Unemployment compensation	221,674	221,674	-	Insurance trust expenditure	870,970	858,657	12,313
Employee retirement	1,136,452	1,117,846	18,606	Unemployment compensation	190,263	190,263	-
Workers' compensation	753	753	-	Employee retirement	679,550	667,237	12,313
Other insurance trust revenue	-	-	-	Workers' compensation	1,157	1,157	-
Expenditure³	17,274,861	11,453,109	9,081,657	Other insurance trust	-	-	-
By character and object:				Debt outstanding	7,309,590	2,361,924	4,947,663
Intergovernmental expenditure ¹	36,010	3,211,878	84,037	Short-term	106,979	39,055	67,923
Direct expenditure	17,238,851	8,241,231	8,997,620	Long-term	7,202,611	2,322,869	4,879,740
Current operations	13,331,953	5,895,862	7,436,091	Full faith and credit	2,919,449	-	2,919,448
Capital outlay	2,392,921	1,107,104	1,285,817	Nonguaranteed	4,283,162	2,322,869	1,960,292
Construction	1,831,614	919,884	911,730	Long-term debt by purpose			
Other capital outlay	561,307	187,220	374,087	Public debt for private purposes	2,097,282	1,444,418	652,864
Assistance and subsidies	249,655	248,323	1,332	Education	1,798,425	622,622	1,175,803
Interest on debt	393,352	131,285	262,067	Utilities	564,448	-	564,448
Insurance benefits and repayments	870,970	858,657	12,313	Other	2,742,456	255,829	2,486,625
Exhibit: Salaries and wages	6,204,865	2,352,906	3,851,959	Long-term debt issued	903,857	359,035	544,822
Direct expenditure by function	17,238,851	8,241,231	8,997,620	Long-term debt retired	593,432	159,325	434,107
Direct general expenditure	15,562,762	7,308,509	8,254,253	Cash and security holdings	29,589,812	24,550,901	5,038,911
Capital outlay	2,273,935	1,107,099	1,166,836	Insurance trust funds	20,964,076	20,728,240	235,836
Other direct general expenditure	13,288,827	6,201,410	7,087,417	Unemployment compensation	765,755	765,755	-
Education services:				Employee retirement	20,197,797	19,961,961	235,836
Education	5,964,320	1,862,066	4,102,254	Workers' compensation	524	524	-
Capital outlay	542,080	140,636	401,444	Miscellaneous	-	-	-
Higher education	2,031,922	1,550,706	481,216	Other than insurance trust funds	8,625,736	3,822,661	4,803,075
Capital outlay	185,007	136,832	48,175	By purpose			
Elementary & secondary	3,621,038	-	3,621,038	Offsets to debt	2,375,976	1,549,406	826,570
Capital outlay	353,269	-	353,269	Bond funds	651,276	124,217	527,059
Other education	311,360	311,360	-	Other	5,598,034	2,149,038	3,448,996
Libraries	93,588	4,370	89,218				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Kansas			Description	Kansas		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	2,688	2,688	2,688	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	73,685	73,685	73,685	Direct general expenditures - Con.			
Revenue³	16,234,734	10,393,893	8,704,929	Social services and income maintenance:			
General revenue³	13,390,882	8,561,390	7,693,580	Public welfare	1,353,527	1,314,453	39,074
Intergovernmental revenue ²	2,482,266	2,401,468	2,944,886	Cash assistance payments	58,316	58,316	-
From Federal Government	2,482,266	2,364,955	117,311	Vendor payments	970,563	969,638	925
From State government	(¹)	-	2,827,575	Other public welfare	324,648	286,499	38,149
From local governments ²	(¹)	36,513	(¹)	Hospitals	525,924	101,323	424,601
General revenue from own sources	10,908,616	6,159,922	4,748,694	Capital outlay	11,204	3,070	8,134
Taxes	7,616,353	4,848,235	2,768,118	Health	408,358	266,353	142,005
Property	2,173,302	48,601	2,124,701	Social insurance administration	14,368	14,368	-
Sales and gross receipts	2,885,814	2,303,867	581,947	Veterans' services	2,436	2,436	-
General sales	2,211,216	1,741,217	469,999	Transportation:			
Selective sales	674,598	562,650	111,948	Highways	1,714,272	1,196,575	517,697
Motor fuel	356,344	356,236	108	Capital outlay	817,248	643,225	174,023
Alcoholic beverage	73,546	73,487	59	Air transportation (airports)	29,301	-	29,301
Tobacco products	52,898	52,898	-	Parking facilities	7,216	-	7,216
Public utilities	98,421	866	97,555	Sea and inland port facilities	999	-	999
Other selective sales	93,389	79,163	14,226	Transit subsidies	-	-	-
Individual income	1,861,610	1,861,610	-	Public safety:			
Corporate income	272,432	272,432	-	Police protection	429,773	53,008	376,765
Motor vehicle license	145,951	143,620	2,331	Fire protection	175,291	-	175,291
Other taxes	277,244	218,105	59,139	Correction	349,255	272,842	76,413
Charges and miscellaneous general revenue	3,292,263	1,311,687	1,980,576	Capital outlay	21,273	18,847	2,426
Current charges	1,897,842	645,335	1,252,507	Protective inspection and regulation	60,707	45,499	15,208
Education	717,810	487,715	230,095	Environment and housing:			
Institutions of higher education	621,032	487,110	133,922	Natural resources	232,650	167,286	65,364
School lunch sales (gross)	73,769	-	73,769	Capital outlay	24,143	16,425	7,718
Hospitals	426,043	12,596	413,447	Parks and recreation	189,494	7,555	181,939
Highways	71,448	65,503	5,945	Capital outlay	44,258	427	43,831
Air transportation (airports)	24,773	-	24,773	Housing and community development	113,363	12	113,351
Parking facilities	3,428	-	3,428	Sewerage	146,589	-	146,589
Sea and inland port facilities	957	-	957	Capital outlay	14,686	-	14,686
Natural resources	24,993	17,202	7,791	Solid waste management	111,714	-	111,714
Parks and recreation	50,553	2,661	47,892	Capital outlay	28,478	-	28,478
Housing and community development	37,606	-	37,606	Governmental administration:			
Sewerage	179,182	-	179,182	Financial administration	449,778	303,912	145,866
Solid waste management	95,836	-	95,836	Judicial and legal	206,075	80,552	125,523
Other charges	265,213	59,658	205,555	General public buildings	124,352	46,946	77,406
Miscellaneous general revenue	1,394,421	666,352	728,069	Other governmental administration	173,096	59,210	113,886
Interest earnings	698,395	243,191	455,204	Interest on general debt	473,285	46,643	426,642
Special assessments	74,875	12,729	62,146	General expenditure, n.e.c.			
Sale of property	5,284	1,079	4,205	Miscellaneous commercial activities	83	-	83
Other general revenue	615,867	409,353	206,514	Other and unallocable	641,956	140,361	501,595
Utility revenue	801,562	-	801,562	Utility expenditure	741,135	-	741,135
Water supply	445,369	-	445,369	Capital outlay	85,758	-	85,758
Electric power	332,931	-	332,931	Water supply	419,347	-	419,347
Gas supply	20,939	-	20,939	Electric power	295,545	-	295,545
Transit	2,323	-	2,323	Gas supply	18,900	-	18,900
Liquor store revenue	-	-	-	Transit	7,343	-	7,343
Insurance trust revenue	2,042,290	1,832,503	209,787	Liquor store expenditure	-	-	-
Unemployment compensation	128,246	128,246	-	Insurance trust expenditure	793,529	747,689	45,840
Employee retirement	1,904,664	1,694,877	209,787	Unemployment compensation	148,076	148,076	-
Workers' compensation	9,380	9,380	-	Employee retirement	637,614	591,774	45,840
Other insurance trust revenue	-	-	-	Workers' compensation	7,839	7,839	-
Expenditure³	14,419,195	9,123,858	8,157,696	Other insurance trust	-	-	-
By character and object:				Debt outstanding	10,439,970	1,911,825	8,528,146
Intergovernmental expenditure ¹	308	2,853,333	9,334	Short-term	183,017	20,733	162,284
Direct expenditure	14,418,887	6,270,525	8,148,362	Long-term	10,256,953	1,891,092	8,365,862
Current operations	11,237,732	4,483,058	6,754,674	Full faith and credit	3,928,589	-	3,928,589
Capital outlay	1,747,098	870,778	876,320	Nonguaranteed	6,328,364	1,891,092	4,437,273
Construction	1,107,493	704,745	402,748	Long-term debt by purpose			
Other capital outlay	639,605	166,033	473,572	Public debt for private purposes	3,100,902	-	3,100,902
Assistance and subsidies	122,357	122,357	-	Education	2,277,898	152,202	2,125,696
Interest on debt	518,171	46,643	471,528	Utilities	793,658	-	793,659
Insurance benefits and repayments	793,529	747,689	45,840	Other	4,084,495	1,738,890	2,345,605
Exhibit: Salaries and wages	5,042,891	1,466,879	3,576,012	Long-term debt issued	1,378,075	494,898	883,177
Direct expenditure by function	14,418,887	6,270,525	8,148,362	Long-term debt retired	733,795	64,746	669,050
Direct general expenditure	12,884,223	5,522,836	7,361,387	Cash and security holdings	19,676,594	12,028,756	7,647,838
Capital outlay	1,661,340	870,778	790,562	Insurance trust funds	11,082,543	9,651,483	1,431,060
Other direct general expenditure	11,222,883	4,652,058	6,570,825	Unemployment compensation	493,748	493,748	-
Education services:				Employee retirement	10,588,795	9,157,735	1,431,060
Education	4,884,359	1,356,110	3,528,249	Workers' compensation	-	-	-
Capital outlay	367,134	120,540	246,594	Miscellaneous	-	-	-
Higher education	1,666,538	1,219,936	446,602	Other than insurance trust funds	8,594,051	2,377,273	6,216,778
Capital outlay	159,581	119,128	40,453	By purpose			
Elementary & secondary	3,081,647	-	3,081,647	Offsets to debt	3,400,368	22,522	3,377,846
Capital outlay	206,141	-	206,141	Bond funds	480,478	130,654	349,824
Other education	136,174	136,174	-	Other	4,713,205	2,224,097	2,489,108
Libraries	66,002	2,421	63,581				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Kentucky			Description	Kentucky		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	4,042	4,042	4,042	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	97,482	97,482	97,482	Direct general expenditures - Con.			
Revenue³	25,199,960	19,450,661	8,723,401	Social services and income maintenance:			
General revenue³	19,423,017	14,648,458	7,748,661	Public welfare	4,096,471	4,051,223	45,248
Intergovernmental revenue ²	4,595,492	4,340,617	3,228,977	Cash assistance payments	127,486	127,469	17
From Federal Government	4,595,492	4,319,256	276,236	Vendor payments	3,149,418	3,149,078	340
From State government	(¹)	-	2,952,741	Other public welfare	819,567	774,676	44,891
From local governments ²	(¹)	21,361	(¹)	Hospitals	553,180	420,333	132,847
General revenue from own sources	14,827,525	10,307,841	4,519,684	Capital outlay	10,844	8,986	1,858
Taxes	10,172,414	7,694,610	2,477,804	Health	544,112	278,080	266,032
Property	1,721,607	388,727	1,332,880	Social insurance administration	49,501	49,501	-
Sales and gross receipts	3,686,138	3,512,227	173,911	Veterans' services	-	-	-
General sales	2,171,723	2,171,609	114	Transportation:			
Selective sales	1,514,415	1,340,618	173,797	Highways	1,754,180	1,415,937	338,243
Motor fuel	440,258	440,258	-	Capital outlay	1,056,424	1,006,729	49,695
Alcoholic beverage	68,959	68,408	551	Air transportation (airports)	106,490	658	105,832
Tobacco products	17,022	17,022	-	Parking facilities	7,155	-	7,155
Public utilities	155,527	-	155,527	Sea and inland port facilities	22,832	-	22,832
Other selective sales	832,649	814,930	17,719	Transit subsidies	-	-	-
Individual income	3,448,345	2,701,616	746,729	Public safety:			
Corporate income	306,450	306,450	-	Police protection	488,139	161,148	326,991
Motor vehicle license	208,476	191,534	16,942	Fire protection	257,438	-	257,438
Other taxes	801,398	594,056	207,342	Correction	610,565	394,222	216,343
Charges and miscellaneous general revenue	4,655,111	2,613,231	2,041,880	Capital outlay	100,826	17,679	83,147
Current charges	2,528,553	1,528,762	999,791	Protective inspection and regulation	153,853	128,319	25,534
Education	1,014,546	910,347	104,199	Environment and housing:			
Institutions of higher education	906,872	906,872	-	Natural resources	284,892	266,368	18,524
School lunch sales (gross)	90,243	-	90,243	Capital outlay	37,492	36,202	1,290
Hospitals	465,532	324,324	141,208	Parks and recreation	237,060	112,139	124,921
Highways	34,870	26,375	8,495	Capital outlay	61,246	26,082	35,164
Air transportation (airports)	138,544	38	138,506	Housing and community development	143,046	19,010	124,036
Parking facilities	13,428	-	13,428	Sewerage	348,392	17,337	331,055
Sea and inland port facilities	8,192	-	8,192	Capital outlay	127,549	851	126,698
Natural resources	35,120	34,936	184	Solid waste management	197,119	72,896	124,223
Parks and recreation	88,864	50,936	37,928	Capital outlay	13,309	1,673	11,636
Housing and community development	19,959	4,591	15,368	Governmental administration:			
Sewerage	250,617	155	250,462	Financial administration	217,191	160,661	56,530
Solid waste management	76,222	370	75,852	Judicial and legal	290,125	238,440	51,685
Other charges	382,659	176,690	205,969	General public buildings	64,493	-	64,493
Miscellaneous general revenue	2,126,558	1,084,469	1,042,089	Other governmental administration	277,996	129,485	148,511
Interest earnings	1,459,016	575,744	883,272	Interest on general debt	1,292,754	360,284	932,470
Special assessments	2,945	-	2,945	General expenditure, n.e.c.			
Sale of property	12,309	4,596	7,713	Miscellaneous commercial activities	-	-	-
Other general revenue	652,288	504,129	148,159	Other and unallocable	597,034	205,110	391,924
Utility revenue	961,592	-	961,592	Utility expenditure	943,282	-	943,282
Water supply	520,937	-	520,937	Capital outlay	158,501	-	158,501
Electric power	345,448	-	345,448	Water supply	452,352	-	452,352
Gas supply	84,031	-	84,031	Electric power	324,533	-	324,533
Transit	11,176	-	11,176	Gas supply	93,490	-	93,490
Liquor store revenue	-	-	-	Transit	72,907	-	72,907
Insurance trust revenue	4,815,351	4,802,203	13,148	Liquor store expenditure	1	-	1
Unemployment compensation	295,860	295,860	-	Insurance trust expenditure	1,509,528	1,485,577	23,951
Employee retirement	4,428,231	4,415,083	13,148	Unemployment compensation	236,863	236,863	-
Workers' compensation	91,260	91,260	-	Employee retirement	1,152,230	1,128,279	23,951
Other insurance trust revenue	-	-	-	Workers' compensation	120,435	120,435	-
Expenditure³	21,473,123	15,682,365	9,073,523	Other insurance trust	-	-	-
By character and object:				Debt outstanding	23,420,480	7,752,521	15,667,958
Intergovernmental expenditure ¹	-	3,280,144	2,621	Short-term	94,050	-	94,050
Direct expenditure	21,473,123	12,402,221	9,070,902	Long-term	23,326,430	7,752,521	15,573,908
Current operations	15,435,236	8,744,652	6,690,584	Full faith and credit	2,286,543	-	2,286,543
Capital outlay	2,867,712	1,514,860	1,353,052	Nonguaranteed	21,039,887	7,752,521	13,287,365
Construction	2,153,601	1,190,317	963,284	Long-term debt by purpose			
Other capital outlay	714,111	324,343	389,768	Public debt for private purposes	12,230,088	2,660,457	9,569,631
Assistance and subsidies	297,065	297,048	17	Education	4,407,273	2,437,985	1,969,288
Interest on debt	1,363,582	360,284	1,003,298	Utilities	1,098,978	-	1,098,977
Insurance benefits and repayments	1,509,528	1,485,577	23,951	Other	5,590,091	2,654,079	2,936,012
Exhibit: Salaries and wages	6,538,337	2,760,213	3,778,124	Long-term debt issued	2,524,344	1,105,323	1,419,022
Direct expenditure by function	21,473,123	12,402,221	9,070,902	Long-term debt retired	1,500,762	802,907	697,855
Direct general expenditure	19,020,312	10,916,644	8,103,668	Cash and security holdings	45,227,026	32,029,367	13,197,659
Capital outlay	2,709,211	1,514,660	1,194,551	Insurance trust funds	23,530,491	23,195,698	334,793
Other direct general expenditure	16,311,101	9,401,984	6,909,117	Unemployment compensation	721,742	721,742	-
Education services:				Employee retirement	22,808,749	22,473,956	334,793
Education	6,374,348	2,426,081	3,948,267	Workers' compensation	-	-	-
Capital outlay	771,760	256,651	515,109	Miscellaneous	-	-	-
Higher education	2,033,092	2,033,092	-	Other than insurance trust funds	21,696,535	8,833,669	12,862,866
Capital outlay	244,363	244,363	-	By purpose			
Elementary & secondary	3,948,267	-	3,948,267	Offsets to debt	12,718,430	3,132,552	9,585,878
Capital outlay	515,109	-	515,109	Bond funds	2,594,515	1,947,917	646,598
Other education	392,989	392,989	-	Other	6,383,590	3,753,200	2,630,390
Libraries	51,946	9,412	42,534				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Louisiana			Description	Louisiana		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	4,469	4,469	4,469	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	103,213	103,213	103,213	Direct general expenditures - Con.			
Revenue³	27,109,000	18,788,200	12,152,540	Social services and income maintenance:			
General revenue³	22,342,155	14,872,388	11,301,507	Public welfare	3,071,229	3,013,823	57,406
Intergovernmental revenue ²	5,069,968	4,785,120	4,116,588	Cash assistance payments	196,646	194,019	2,627
From Federal Government	5,069,968	4,729,876	340,092	Vendor payments	2,474,026	2,468,230	5,796
From State government	(¹)	-	3,776,496	Other public welfare	400,557	351,574	48,983
From local governments ²	(¹)	55,244	(¹)	Hospitals	2,822,725	1,375,846	1,446,879
General revenue from own sources	17,272,187	10,087,268	7,184,919	Capital outlay	161,450	22,589	138,861
Taxes	10,887,408	6,512,382	4,375,026	Health	552,240	473,512	78,728
Property	1,742,297	24,900	1,717,397	Social insurance administration	69,713	69,713	-
Sales and gross receipts	6,226,585	3,718,736	2,507,849	Veterans' services	13,892	13,892	-
General sales	4,324,388	2,060,822	2,263,566	Transportation:			
Selective sales	1,902,197	1,657,914	244,283	Highways	1,652,280	1,056,215	596,065
Motor fuel	549,421	549,421	-	Capital outlay	1,003,119	750,502	252,617
Alcoholic beverage	57,995	54,923	3,072	Air transportation (airports)	82,579	937	81,642
Tobacco products	89,947	89,644	303	Parking facilities	7,781	-	7,781
Public utilities	157,352	12,299	145,053	Sea and inland port facilities	168,741	103,819	64,922
Other selective sales	1,047,482	951,627	95,855	Transit subsidies	9,945	-	9,945
Individual income	1,582,260	1,582,260	-	Public safety:			
Corporate income	222,008	222,008	-	Police protection	829,333	194,802	634,531
Motor vehicle license	113,659	110,023	3,636	Fire protection	282,672	-	282,672
Other taxes	1,000,599	854,455	146,144	Correction	779,845	396,808	383,037
Charges and miscellaneous general revenue	6,384,779	3,574,866	2,809,893	Capital outlay	89,560	21,420	68,140
Current charges	4,234,584	2,259,278	1,975,306	Protective inspection and regulation	79,094	39,392	39,702
Education	1,029,043	962,746	66,297	Environment and housing:			
Institutions of higher education	955,201	955,201	-	Natural resources	476,170	373,381	102,789
School lunch sales (gross)	43,301	-	43,301	Capital outlay	80,256	38,931	41,325
Hospitals	2,191,257	992,229	1,199,028	Parks and recreation	394,713	168,210	226,503
Highways	36,251	36,177	74	Capital outlay	127,208	49,786	77,422
Air transportation (airports)	71,649	-	71,649	Housing and community development	302,311	25,228	277,083
Parking facilities	4,766	-	4,766	Sewerage	298,142	-	298,142
Sea and inland port facilities	69,132	51,751	17,381	Capital outlay	111,453	-	111,453
Natural resources	11,112	11,112	-	Solid waste management	230,580	19,287	211,293
Parks and recreation	125,203	91,921	33,282	Capital outlay	17,403	337	17,066
Housing and community development	44,487	2,316	42,171	Governmental administration:			
Sewerage	199,717	-	199,717	Financial administration	407,269	191,736	215,533
Solid waste management	107,188	-	107,188	Judicial and legal	358,594	133,962	224,632
Other charges	344,779	111,026	233,753	General public buildings	137,816	67,365	70,451
Miscellaneous general revenue	2,150,195	1,315,808	834,587	Other governmental administration	199,399	66,889	132,510
Interest earnings	1,037,795	472,407	565,388	Interest on general debt	954,440	411,003	543,437
Special assessments	9,027	-	9,027	General expenditure, n.e.c.			
Sale of property	48,174	23,791	24,383	Miscellaneous commercial activities			
Other general revenue	1,055,199	819,410	235,789	Other and unallocable	815,902	395,006	420,896
Utility revenue	723,742	3,769	719,973	Utility expenditure	853,434	2,868	850,566
Water supply	249,276	2,685	246,591	Capital outlay	134,443	-	134,443
Electric power	351,214	1,084	350,130	Water supply	302,238	1,924	300,314
Gas supply	82,041	-	82,041	Electric power	332,447	944	331,503
Transit	41,211	-	41,211	Gas supply	76,519	-	76,519
Liquor store revenue	-	-	-	Transit	142,230	-	142,230
Insurance trust revenue	4,043,103	3,912,043	131,060	Liquor store expenditure	-	-	-
Unemployment compensation	237,850	237,850	-	Insurance trust expenditure	1,887,894	1,768,069	119,825
Employee retirement	3,768,021	3,636,961	131,060	Unemployment compensation	154,728	154,728	-
Workers' compensation	37,232	37,232	-	Employee retirement	1,733,166	1,613,341	119,825
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
Expenditure³	25,018,335	16,553,676	12,186,914	Other insurance trust	-	-	-
By character and object:				Debt outstanding	17,979,760	7,770,198	10,209,564
Intergovernmental expenditure ¹	-	3,721,576	679	Short-term	23,879	4,614	19,265
Direct expenditure	25,018,335	12,832,100	12,186,235	Long-term	17,955,881	7,765,584	10,190,299
Current operations	18,888,661	9,013,230	9,875,431	Full faith and credit	5,936,496	2,014,137	3,922,359
Capital outlay	2,827,619	1,227,261	1,600,358	Nonguaranteed	12,019,385	5,751,447	6,267,940
Construction	2,175,965	1,011,447	1,164,518	Long-term debt by purpose			
Other capital outlay	651,654	215,814	435,840	Public debt for private purposes	6,640,609	4,012,227	2,628,382
Assistance and subsidies	415,164	412,537	2,627	Education	2,279,820	194,549	2,085,271
Interest on debt	998,997	411,003	587,994	Utilities	777,675	777,675	-
Insurance benefits and repayments	1,887,894	1,768,069	119,825	Other	8,257,777	3,558,808	4,698,970
Exhibit: Salaries and wages	8,397,507	3,208,173	5,189,334	Long-term debt issued	2,468,024	1,552,314	915,710
Direct expenditure by function	25,018,335	12,832,100	12,186,235	Long-term debt retired	1,725,849	937,358	788,492
Direct general expenditure	22,277,007	11,061,163	11,215,844	Cash and security holdings	46,637,879	35,790,552	10,847,327
Capital outlay	2,693,176	1,227,261	1,465,915	Insurance trust funds	28,678,854	27,226,289	1,452,565
Other direct general expenditure	19,583,831	9,833,902	9,749,929	Unemployment compensation	1,493,877	1,493,877	-
Education services:				Employee retirement	27,082,434	25,629,869	1,452,565
Education	7,185,411	2,461,769	4,723,642	Workers' compensation	102,543	102,543	-
Capital outlay	581,065	166,258	414,807	Miscellaneous	-	-	-
Higher education	1,960,437	1,960,437	-	Other than insurance trust funds	17,959,025	8,564,263	9,394,762
Capital outlay	145,213	145,213	-	By purpose			
Elementary & secondary	4,723,642	-	4,723,642	Offsets to debt	8,520,506	5,071,732	3,448,774
Capital outlay	414,807	-	414,807	Bond funds	1,674,481	256,493	1,417,988
Other education	501,332	501,332	-	Other	7,764,038	3,236,038	4,528,000
Libraries	94,191	8,568	85,623				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Maine			Description	Maine		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (April 1, 2000, in thousands)	1,275	1,275	1,275	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	32,409	32,409	32,409	Direct general expenditures - Con.			
Revenue³	8,554,420	6,293,656	3,196,963	Social services and income maintenance:			
General revenue³	7,440,013	5,273,506	3,102,706	Public welfare	1,585,593	1,553,143	32,450
Intergovernmental revenue ²	1,630,484	1,555,233	1,011,450	Cash assistance payments	138,872	135,641	3,231
From Federal Government	1,630,484	1,547,019	83,465	Vendor payments	1,108,537	1,107,132	1,405
From State government	(¹)	-	927,985	Other public welfare	338,184	310,370	27,814
From local governments ²	(¹)	8,214	(¹)	Hospitals	103,942	42,630	61,312
General revenue from own sources	5,809,529	3,718,273	2,091,256	Capital outlay	2,564	177	2,387
Taxes	4,262,142	2,661,080	1,601,062	Health	293,482	279,190	14,292
Property	1,598,490	30,550	1,567,940	Social insurance administration	28,401	28,401	-
Sales and gross receipts	1,195,147	1,190,998	4,149	Veterans' services	200	200	-
General sales	847,358	847,358	-	Transportation:			
Selective sales	347,789	343,640	4,149	Highways	572,085	391,449	180,636
Motor fuel	181,263	181,263	-	Capital outlay	222,557	188,818	33,739
Alcoholic beverage	34,308	34,308	-	Air transportation (airports)	26,893	499	26,394
Tobacco products	74,933	74,933	-	Parking facilities	763	-	763
Public utilities	2,068	1,960	108	Sea and inland port facilities	9,554	8,098	1,456
Other selective sales	55,217	51,176	4,041	Transit subsidies	65	-	65
Individual income	1,076,913	1,076,913	-	Public safety:			
Corporate income	150,046	150,046	-	Police protection	163,824	45,389	118,435
Motor vehicle license	80,891	68,389	12,502	Fire protection	78,390	-	78,390
Other taxes	160,655	144,184	16,471	Correction	123,304	91,882	31,422
Charges and miscellaneous general revenue	1,547,387	1,057,193	490,194	Capital outlay	4,289	4,029	260
Current charges	724,475	366,512	357,963	Protective inspection and regulation	35,855	31,891	3,964
Education	265,936	223,800	42,136	Environment and housing:			
Institutions of higher education	222,946	222,946	-	Natural resources	138,646	134,591	4,055
School lunch sales (gross)	35,045	-	35,045	Capital outlay	14,474	12,004	2,470
Hospitals	53,510	2,574	50,936	Parks and recreation	55,233	10,382	44,851
Highways	59,461	59,373	88	Capital outlay	6,650	255	6,395
Air transportation (airports)	23,296	97	23,199	Housing and community development	112,635	29,279	83,356
Parking facilities	2,004	-	2,004	Sewerage	118,526	266	118,260
Sea and inland port facilities	2,750	-	2,750	Capital outlay	34,117	-	34,117
Natural resources	10,217	9,445	772	Solid waste management	95,349	11,758	83,591
Parks and recreation	15,710	3,771	11,939	Capital outlay	6,103	4	6,099
Housing and community development	22,949	3,998	18,951	Governmental administration:			
Sewerage	114,204	-	114,204	Financial administration	153,178	79,114	74,064
Solid waste management	42,205	11,831	30,374	Judicial and legal	68,623	58,708	9,915
Other charges	112,233	51,623	60,610	General public buildings	59,927	35,488	24,439
Miscellaneous general revenue	822,912	690,681	132,231	Other governmental administration	72,823	36,734	36,089
Interest earnings	335,654	269,922	65,732	Interest on general debt	321,277	226,418	94,859
Special assessments	2,739	-	2,739	General expenditure, n.e.c.	-	-	-
Sale of property	1,480	342	1,138	Miscellaneous commercial activities	-	-	-
Other general revenue	483,039	420,417	62,622	Other and unallocable	481,582	269,647	211,935
Utility revenue	94,257	-	94,257	Utility expenditure	90,613	-	90,613
Water supply	78,859	-	78,859	Capital outlay	15,377	-	15,377
Electric power	14,421	-	14,421	Water supply	72,111	-	72,111
Gas supply	-	-	-	Electric power	14,292	-	14,292
Transit	977	-	977	Gas supply	-	-	-
Liquor store revenue	77,047	77,047	-	Transit	4,210	-	4,210
Insurance trust revenue	943,103	943,103	-	Liquor store expenditure	53,198	53,198	-
Unemployment compensation	140,270	140,270	-	Insurance trust expenditure	544,784	544,784	-
Employee retirement	796,123	796,123	-	Unemployment compensation	74,327	74,327	-
Workers' compensation	6,710	6,710	-	Employee retirement	470,457	470,457	-
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
Expenditure³	7,652,232	5,448,061	3,107,955	Other insurance trust	-	-	-
By character and object:				Debt outstanding	5,845,296	4,060,463	1,784,833
Intergovernmental expenditure ¹	8,955	912,376	363	Short-term	21,932	11	21,921
Direct expenditure	7,643,277	4,535,685	3,107,592	Long-term	5,823,364	4,060,452	1,762,912
Current operations	5,991,239	3,330,816	2,660,423	Full faith and credit	1,743,816	452,975	1,290,841
Capital outlay	600,718	264,505	336,213	Nonguaranteed	4,079,548	3,607,477	472,071
Construction	427,313	220,491	206,822	Long-term debt by purpose			
Other capital outlay	173,405	44,014	129,391	Public debt for private purposes	2,447,113	2,330,962	116,151
Assistance and subsidies	172,393	169,162	3,231	Education	583,258	59,614	523,644
Interest on debt	334,143	226,418	107,725	Utilities	192,440	-	192,440
Insurance benefits and repayments	544,784	544,784	-	Other	2,600,553	1,669,876	930,677
Exhibit: Salaries and wages	2,028,643	678,275	1,350,368	Long-term debt issued	673,029	536,336	136,693
Direct expenditure by function	7,643,277	4,535,685	3,107,592	Long-term debt retired	528,603	350,658	177,944
Direct general expenditure	6,954,682	3,937,703	3,016,979	Cash and security holdings	13,530,961	12,346,266	1,184,695
Capital outlay	585,341	264,505	320,836	Insurance trust funds	7,851,707	7,851,707	-
Other direct general expenditure	6,369,341	3,673,198	2,696,143	Unemployment compensation	274,910	274,910	-
Education services:				Employee retirement	7,569,695	7,569,695	-
Education	2,227,990	566,658	1,661,332	Workers' compensation	7,102	7,102	-
Capital outlay	164,333	31,010	133,323	Miscellaneous	-	-	-
Higher education	462,766	462,766	-	Other than insurance trust funds	5,679,254	4,494,559	1,184,695
Capital outlay	30,317	30,317	-	By purpose			
Elementary & secondary	1,670,848	9,516	1,661,332	Offsets to debt	3,463,740	3,310,851	152,889
Capital outlay	133,471	148	133,323	Bond funds	349,810	193,785	156,025
Other education	94,376	94,376	-	Other	1,865,704	989,923	875,781
Libraries	26,542	5,888	20,654				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Maryland			Description	Maryland		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	5,296	5,296	5,296	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	177,818	177,818	177,818	Direct general expenditures - Con.			
Revenue³	33,949,282	21,365,680	16,865,660	Social services and income maintenance:			
General revenue³	29,075,530	17,956,192	15,401,396	Public welfare	4,009,293	3,921,685	87,608
Intergovernmental revenue ²	4,609,122	4,164,475	4,726,705	Cash assistance payments	469,038	469,038	-
From Federal Government	4,609,122	4,022,357	586,765	Vendor payments	2,611,127	2,609,282	1,845
From State government	(¹)	-	4,139,940	Other public welfare	929,128	843,365	85,763
From local governments ²	(¹)	142,118	(¹)	Hospitals	360,644	360,644	-
General revenue from own sources	24,466,408	13,791,717	10,674,691	Capital outlay	27,417	27,417	-
Taxes	18,289,881	10,354,447	7,935,434	Health	933,863	694,588	239,275
Property	4,809,286	4,809,286	4,553,259	Social insurance administration	39,714	39,714	-
Sales and gross receipts	4,622,276	4,361,581	260,695	Veterans' services	1,491	1,491	-
General sales	2,498,184	2,498,184	-	Transportation:			
Selective sales	2,124,092	1,863,397	260,695	Highways	1,486,968	878,089	608,879
Motor fuel	652,052	652,052	-	Capital outlay	701,210	443,592	257,618
Alcoholic beverage	24,400	24,400	-	Air transportation (airports)	154,740	140,946	13,794
Tobacco products	210,025	210,025	-	Parking facilities	33,935	-	33,935
Public utilities	293,931	153,927	140,004	Sea and inland port facilities	107,415	106,621	794
Other selective sales	943,684	822,993	120,691	Transit subsidies	-	-	-
Individual income	7,154,539	4,613,203	2,541,336	Public safety:			
Corporate income	431,109	431,109	-	Police protection	1,120,192	234,208	885,984
Motor vehicle license	179,014	179,014	-	Fire protection	474,712	-	474,712
Other taxes	1,093,657	513,513	580,144	Correction	1,103,902	893,906	209,996
Charges and miscellaneous general revenue	6,176,527	3,437,270	2,739,257	Capital outlay	87,441	45,115	42,326
Current charges	3,454,399	1,686,137	1,768,262	Protective inspection and regulation	148,825	85,401	63,424
Education	1,476,996	1,005,656	471,340	Environment and housing:			
Institutions of higher education	1,228,440	1,000,435	228,005	Natural resources	462,970	430,487	32,483
School lunch sales (gross)	89,983	-	89,983	Capital outlay	200,738	186,990	13,748
Hospitals	92,340	92,340	-	Parks and recreation	681,391	173,276	508,115
Highways	187,590	184,350	3,240	Capital outlay	223,958	97,034	126,924
Air transportation (airports)	135,755	123,527	12,228	Housing and community development	632,444	96,731	535,713
Parking facilities	48,972	-	48,972	Sewerage	560,286	50,129	510,157
Sea and inland port facilities	78,064	76,458	1,606	Capital outlay	153,639	7,336	146,303
Natural resources	15,706	15,506	200	Solid waste management	430,490	18,359	412,131
Parks and recreation	126,166	18,330	107,836	Capital outlay	24,469	1,136	23,333
Housing and community development	117,387	9,479	107,908	Governmental administration:			
Sewerage	541,760	1,449	540,311	Financial administration	520,096	356,538	163,558
Solid waste management	275,521	-	275,521	Judicial and legal	489,411	301,214	188,197
Other charges	358,142	159,042	199,100	General public buildings	277,567	59,289	218,278
Miscellaneous general revenue	2,722,128	1,751,133	970,995	Other governmental administration	281,343	80,538	200,805
Interest earnings	1,043,586	562,776	480,810	Interest on general debt	1,442,215	801,111	641,104
Special assessments	107,724	-	107,724	General expenditure, n.e.c.			
Sale of property	30,572	18,805	11,767	Miscellaneous commercial activities	5,905	2,523	3,382
Other general revenue	1,540,246	1,169,552	370,694	Other and unallocable	1,438,326	536,497	901,829
Utility revenue	509,863	101,181	408,682	Utility expenditure	859,945	384,424	475,521
Water supply	357,536	-	357,536	Capital outlay	197,810	109,579	88,231
Electric power	31,617	-	31,617	Water supply	408,270	-	408,270
Gas supply	2,932	-	2,932	Electric power	28,085	-	28,085
Transit	117,778	101,181	16,597	Gas supply	2,669	-	2,669
Liquor store revenue	142,186	-	142,186	Transit	420,921	384,424	36,497
Insurance trust revenue	4,221,703	3,308,307	913,396	Liquor store expenditure	122,644	-	122,644
Unemployment compensation	339,067	339,067	-	Insurance trust expenditure	2,169,063	1,704,669	464,394
Employee retirement	3,594,171	2,680,775	913,396	Unemployment compensation	248,894	248,894	-
Workers' compensation	170,372	170,372	-	Employee retirement	1,683,548	1,219,154	464,394
Other insurance trust revenue	118,093	118,093	-	Workers' compensation	148,480	148,480	-
Expenditure³	30,598,125	19,370,058	15,742,961	Other insurance trust	88,141	88,141	-
By character and object:				Debt outstanding	23,829,590	11,365,163	12,464,426
Intergovernmental expenditure ¹	-	4,355,724	159,170	Short-term	117,573	-	117,573
Direct expenditure	30,598,125	15,014,334	15,583,791	Long-term	23,712,017	11,365,163	12,346,853
Current operations	22,578,448	10,417,926	12,160,522	Full faith and credit	11,492,877	3,353,669	8,139,207
Capital outlay	3,659,419	1,392,651	2,266,768	Nonguaranteed	12,219,140	8,011,494	4,207,646
Construction	2,855,871	1,061,214	1,794,657	Long-term debt by purpose			
Other capital outlay	803,548	331,437	472,111	Public debt for private purposes	8,853,396	5,859,821	2,993,575
Assistance and subsidies	697,977	697,977	-	Education	3,381,068	1,632,593	1,748,475
Interest on debt	1,493,218	801,111	692,107	Utilities	1,020,545	-	1,020,545
Insurance benefits and repayments	2,169,063	1,704,669	464,394	Other	10,457,008	3,872,749	6,584,258
Exhibit: Salaries and wages	11,621,566	3,384,741	8,236,825	Long-term debt issued	2,053,356	1,099,716	953,640
Direct expenditure by function	30,598,125	15,014,334	15,583,791	Long-term debt retired	1,965,237	967,533	997,702
Direct general expenditure	27,446,473	12,925,241	14,521,232	Cash and security holdings	65,837,359	47,983,964	17,853,395
Capital outlay	3,461,609	1,283,072	2,178,537	Insurance trust funds	46,079,102	35,709,366	10,369,736
Other direct general expenditure	23,984,864	11,642,169	12,342,695	Unemployment compensation	874,107	874,107	-
Education services:				Employee retirement	44,041,126	33,671,390	10,369,736
Education	10,055,102	2,653,811	7,401,291	Workers' compensation	955,379	955,379	-
Capital outlay	1,065,706	188,446	877,260	Miscellaneous	208,490	208,490	-
Higher education	2,891,786	2,209,579	682,207	Other than insurance trust funds	19,758,257	12,274,598	7,483,659
Capital outlay	269,802	183,854	85,948	By purpose			
Elementary & secondary	6,719,105	21	6,719,084	Offsets to debt	9,569,318	6,329,854	3,239,464
Capital outlay	791,333	21	791,312	Bond funds	842,337	70,365	771,972
Other education	444,211	444,211	-	Other	9,346,602	5,874,379	3,472,223
Libraries	193,233	7,445	185,788				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Massachusetts			Description	Massachusetts		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	6,349	6,349	6,349	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	239,688	239,688	239,688	Direct general expenditures - Con.			
Revenue³	46,102,672	32,010,543	21,421,771	Social services and income maintenance:			
General revenue³	38,294,856	27,418,165	18,206,333	Public welfare	6,309,121	6,247,054	62,067
Intergovernmental revenue ²	6,439,007	5,786,537	7,982,112	Cash assistance payments	383,739	382,636	1,103
From Federal Government	6,439,007	5,427,639	1,011,368	Vendor payments	4,799,287	4,799,287	-
From State government	(¹)	-	6,970,744	Other public welfare	1,126,095	1,065,131	60,964
From local governments ²	(¹)	358,898	(¹)	Hospitals	679,197	465,869	213,328
General revenue from own sources				Capital outlay	36,029	24,769	11,260
Taxes	31,855,849	21,631,628	10,224,221	Health	1,566,025	1,469,107	96,918
Property	24,042,067	16,152,874	7,889,193	Social insurance administration	72,932	72,932	-
Sales and gross receipts	5,156,228	5,059,849	96,379	Veterans' services	3,390	3,390	-
General sales	3,565,267	3,565,267	-	Transportation:			
Selective sales	1,590,961	1,494,582	96,379	Highways	3,234,945	2,608,974	625,971
Motor fuel	652,596	652,596	-	Capital outlay	2,439,091	2,283,465	155,626
Alcoholic beverage	63,768	63,768	-	Air transportation (airports)	355,637	336,767	18,870
Tobacco products	279,945	279,945	-	Parking facilities	13,869	-	13,869
Public utilities	-	-	-	Sea and inland port facilities	60,385	52,522	7,863
Other selective sales	594,652	498,273	96,379	Transit subsidies	-	-	-
Individual income	9,041,936	9,041,936	-	Public safety:			
Corporate income	1,306,353	1,306,353	-	Police protection	1,478,778	391,383	1,087,395
Motor vehicle license	227,704	227,704	-	Fire protection	774,089	-	774,089
Other taxes	667,325	516,881	150,444	Correction	794,586	605,156	189,430
Charges and miscellaneous general revenue	7,813,782	5,478,754	2,335,028	Capital outlay	43,706	39,231	4,475
Current charges	3,436,911	1,755,677	1,681,234	Protective inspection and regulation	128,828	66,240	62,588
Education	1,138,957	947,194	191,763	Environment and housing:			
Institutions of higher education	958,190	945,681	12,509	Natural resources	228,512	201,618	26,894
School lunch sales (gross)	104,167	-	104,167	Capital outlay	73,425	67,658	5,767
Hospitals	177,930	19,035	158,895	Parks and recreation	294,942	126,987	167,955
Highways	274,048	272,596	1,452	Capital outlay	93,356	59,938	33,418
Air transportation (airports)	275,542	261,750	13,792	Housing and community development	1,210,473	252,967	957,506
Parking facilities	32,511	-	32,511	Sewerage	429,442	350,892	573,550
Sea and inland port facilities	43,547	41,968	1,579	Capital outlay	507,687	202,746	304,941
Natural resources	15,080	14,435	645	Solid waste management	350,659	32,955	317,704
Parks and recreation	89,599	24,283	65,316	Capital outlay	49,859	3,328	46,531
Housing and community development	263,324	38,274	225,050	Governmental administration:			
Sewerage	636,321	-	636,321	Financial administration	603,039	368,411	234,628
Solid waste management	82,975	3,814	79,161	Judicial and legal	627,664	575,788	51,876
Other charges	407,077	132,328	274,749	General public buildings	209,785	32,516	177,269
Miscellaneous general revenue	4,376,871	3,723,077	653,794	Other governmental administration	270,029	81,538	188,491
Interest earnings	1,907,440	1,597,314	310,126	Interest on general debt	2,544,987	2,127,688	417,299
Special assessments	64,475	-	64,475	General expenditure, n.e.c.			
Sale of property	6,390	754	5,636	Miscellaneous commercial activities	1,575	-	1,575
Other general revenue	2,398,566	2,125,009	273,557	Other and unallocable	3,358,823	1,371,471	1,987,352
Utility revenue	2,005,791	95,092	1,910,699	Utility expenditure	3,059,613	305,749	2,753,864
Water supply	741,385	95,092	646,293	Capital outlay	712,387	194,444	517,943
Electric power	919,497	-	919,497	Water supply	823,347	305,749	517,598
Gas supply	38,349	-	38,349	Electric power	847,903	-	847,903
Transit	306,560	-	306,560	Gas supply	37,976	-	37,976
Liquor store revenue	-	-	-	Transit	1,350,387	-	1,350,387
Insurance trust revenue	5,802,025	4,497,286	1,304,739	Liquor store expenditure	-	-	-
Unemployment compensation	941,312	941,312	-	Insurance trust expenditure	3,351,259	2,350,994	1,000,265
Employee retirement	4,816,032	3,511,293	1,304,739	Unemployment compensation	768,244	768,244	-
Workers' compensation	44,681	44,681	-	Employee retirement	2,540,338	1,540,073	1,000,265
Other insurance trust revenue	-	-	-	Workers' compensation	42,677	42,677	-
Expenditure³	44,361,795	29,478,165	21,571,660	Other insurance trust	-	-	-
By character and object:				Debt outstanding	55,163,476	38,961,069	16,202,409
Intergovernmental expenditure ¹	181,082	6,240,692	628,420	Short-term	2,363,975	183,347	2,180,629
Direct expenditure	44,180,713	23,237,473	20,943,240	Long-term	52,799,501	38,777,722	14,021,780
Current operations	30,986,776	14,691,706	16,295,070	Full faith and credit	22,766,965	16,466,501	6,300,464
Capital outlay	6,339,660	3,425,209	2,914,451	Nonguaranteed	30,032,536	22,311,221	7,721,316
Construction	5,083,926	3,196,377	1,887,549	Long-term debt by purpose			
Other capital outlay	1,255,734	228,832	1,026,902	Public debt for private purposes	18,623,215	18,557,941	65,274
Assistance and subsidies	598,683	597,580	1,103	Education	3,674,583	204,820	3,469,763
Interest on debt	2,904,335	2,171,984	732,351	Utilities	6,531,197	719,480	5,811,717
Insurance benefits and repayments	3,351,259	2,350,994	1,000,265	Other	23,970,506	19,295,481	4,675,026
Exhibit: Salaries and wages	12,991,951	3,887,429	9,104,522	Long-term debt issued	7,852,711	6,110,078	1,742,633
Direct expenditure by function	44,180,713	23,237,473	20,943,240	Long-term debt retired	3,691,209	2,786,639	904,569
Direct general expenditure	37,769,841	20,580,730	17,189,111	Cash and security holdings	77,209,535	59,247,772	17,961,763
Capital outlay	5,627,273	3,230,765	2,396,508	Insurance trust funds	44,870,694	33,875,023	10,995,671
Other direct general expenditure	32,142,568	17,349,965	14,792,603	Unemployment compensation	2,016,115	2,016,115	-
Education services:				Employee retirement	42,835,829	31,840,158	10,995,671
Education	11,444,917	2,722,437	8,722,480	Workers' compensation	18,750	18,750	-
Capital outlay	1,034,913	188,450	846,463	Miscellaneous	-	-	-
Higher education	2,104,013	2,091,711	12,302	Other than insurance trust funds	32,338,841	25,372,749	6,966,092
Capital outlay	187,352	186,528	824	By purpose			
Elementary & secondary	8,710,178	-	8,710,178	Offsets to debt	20,170,321	19,972,713	197,608
Capital outlay	845,639	-	845,639	Bond funds	1,528,290	382,866	1,145,424
Other education	630,726	630,726	-	Other	10,640,230	5,017,170	5,623,060
Libraries	228,212	16,088	212,144				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Michigan			Description	Michigan		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	9,938	9,938	9,938	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	289,869	289,869	289,869	Direct general expenditures - Con.			
Revenue³	70,111,672	49,511,464	36,411,119	Social services and income maintenance:			
General revenue³	56,415,159	39,490,569	32,735,501	Public welfare	8,241,898	7,605,945	635,953
Intergovernmental revenue ²	10,330,841	9,370,103	16,771,649	Cash assistance payments	403,975	398,882	5,093
From Federal Government	10,330,841	9,167,840	1,163,001	Vendor payments	4,782,242	4,622,055	160,187
From State government	(¹)	-	15,608,648	Other public welfare	3,055,681	2,585,008	470,673
From local governments ²	(¹)	202,263	(¹)	Hospitals	1,676,070	1,112,902	563,168
General revenue from own sources	46,084,318	30,120,466	15,963,852	Capital outlay	120,599	93,325	27,274
Taxes	31,474,162	22,756,403	8,717,759	Health	2,502,924	621,984	1,880,940
Property	9,498,688	1,702,501	7,796,187	Social insurance administration	193,445	193,445	-
Sales and gross receipts	9,905,560	9,784,723	120,837	Veterans' services	-	-	-
General sales	7,666,399	7,666,399	-	Transportation:			
Selective sales	2,239,161	2,118,324	120,837	Highways	3,084,796	1,259,269	1,825,527
Motor fuel	1,074,816	1,074,816	-	Capital outlay	1,209,122	814,764	394,358
Alcoholic beverage	136,399	132,648	3,751	Air transportation (airports)	414,827	12,754	402,073
Tobacco products	604,672	604,672	-	Parking facilities	42,905	-	42,905
Public utilities	66,902	12,303	54,599	Sea and inland port facilities	113	57	56
Other selective sales	356,372	293,885	62,487	Transit subsidies	5,759	3,448	2,311
Individual income	7,729,539	7,190,407	539,132	Public safety:			
Corporate income	2,382,496	2,382,496	-	Police protection	1,792,535	283,956	1,508,579
Motor vehicle license	817,078	816,160	918	Fire protection	615,714	-	615,714
Other taxes	1,140,801	880,116	260,685	Correction	1,852,720	1,482,946	369,774
Charges and miscellaneous general revenue	14,610,156	7,364,063	7,246,093	Capital outlay	113,310	99,446	13,864
Current charges	8,649,691	4,183,100	4,466,591	Protective inspection and regulation	208,298	87,189	121,109
Education	3,875,573	3,128,965	746,608	Environment and housing:			
Institutions of higher education	3,536,228	3,128,965	407,263	Natural resources	600,157	386,249	213,908
School lunch sales (gross)	201,258	-	201,258	Capital outlay	170,658	38,619	132,039
Hospitals	1,367,894	799,835	568,059	Parks and recreation	739,843	124,526	615,317
Highways	97,526	17,199	80,327	Capital outlay	251,012	60,908	190,104
Air transportation (airports)	248,089	1,120	246,969	Housing and community development	275,245	40,918	234,327
Parking facilities	70,310	-	70,310	Sewerage	1,694,105	-	1,694,105
Sea and inland port facilities	806	-	806	Capital outlay	644,066	-	644,066
Natural resources	58,283	53,340	4,943	Solid waste management	410,269	58,610	351,659
Parks and recreation	135,276	4,552	130,724	Capital outlay	5,728	706	5,022
Housing and community development	40,331	17,542	22,789	Governmental administration:			
Sewerage	1,238,596	-	1,238,596	Financial administration	800,819	359,693	441,126
Solid waste management	128,338	-	128,338	Judicial and legal	905,473	141,075	764,398
Other charges	1,388,669	160,547	1,228,122	General public buildings	415,944	80,025	335,919
Miscellaneous general revenue	5,960,465	3,180,963	2,779,502	Other governmental administration	638,984	211,332	427,652
Interest earnings	2,597,814	1,510,767	1,087,047	Interest on general debt	2,143,362	919,841	1,223,521
Special assessments	94,285	-	94,285	General expenditure, n.e.c.			
Sale of property	66,063	7,457	58,606	Miscellaneous commercial activities	362	-	362
Other general revenue	3,202,303	1,662,739	1,539,564	Other and unallocable	2,714,274	523,242	2,191,032
Utility revenue	1,413,543	-	1,413,543	Utility expenditure	1,970,064	-	1,970,064
Water supply	710,152	-	710,152	Capital outlay	437,720	-	437,720
Electric power	641,120	-	641,120	Water supply	1,012,961	-	1,012,961
Gas supply	11	-	11	Electric power	581,623	-	581,623
Transit	62,260	-	62,260	Gas supply	-	-	-
Liquor store revenue	567,312	567,312	-	Transit	375,480	-	375,480
Insurance trust revenue	11,715,658	9,453,583	2,262,075	Liquor store expenditure	464,571	464,571	-
Unemployment compensation	1,256,112	1,256,112	-	Insurance trust expenditure	4,258,752	3,280,572	978,180
Employee retirement	10,432,065	8,169,990	2,262,075	Unemployment compensation	809,453	809,453	-
Workers' compensation	27,481	27,481	-	Employee retirement	3,425,934	2,447,754	978,180
Other insurance trust revenue	-	-	-	Workers' compensation	23,365	23,365	-
Expenditure³	61,505,543	42,748,895	36,046,030	Other insurance trust	-	-	-
By character and object:				Debt outstanding	47,195,342	19,444,881	27,750,462
Intergovernmental expenditure ¹	61,927	17,201,031	150,278	Short-term	429,086	14,624	414,462
Direct expenditure	61,443,616	25,547,864	35,895,752	Long-term	46,766,256	19,430,257	27,336,000
Current operations	47,200,119	18,647,172	28,552,947	Full faith and credit	18,583,028	1,934,100	14,648,927
Capital outlay	6,968,355	1,982,355	4,986,000	Nonguaranteed	30,183,230	17,496,157	12,687,073
Construction	4,694,643	1,433,806	3,260,837	Long-term debt by purpose			
Other capital outlay	2,273,712	548,549	1,725,163	Public debt for private purposes	13,370,417	11,597,588	1,772,829
Assistance and subsidies	723,017	717,924	5,093	Education	13,773,453	2,294,328	11,479,125
Interest on debt	2,293,373	919,841	1,373,532	Utilities	2,757,400	-	2,757,400
Insurance benefits and repayments	4,258,752	3,280,572	978,180	Other	16,864,986	5,538,341	11,326,646
Exhibit: Salaries and wages	19,546,817	5,656,845	13,889,972	Long-term debt issued	7,480,054	4,466,957	3,013,098
Direct expenditure by function	61,443,616	25,547,864	35,895,752	Long-term debt retired	3,050,156	1,217,851	1,832,305
Direct general expenditure	54,750,229	21,802,721	32,947,508	Cash and security holdings	114,294,420	77,921,530	36,372,890
Capital outlay	6,530,168	1,981,888	4,548,280	Insurance trust funds	68,938,483	50,320,158	18,618,325
Other direct general expenditure	48,220,061	19,820,833	28,399,228	Unemployment compensation	2,997,524	2,997,524	-
Education services:				Employee retirement	65,909,409	47,291,084	18,618,325
Education	22,483,732	6,283,937	16,199,795	Workers' compensation	31,550	31,550	-
Capital outlay	2,649,636	707,293	1,942,343	Miscellaneous	-	-	-
Higher education	6,849,901	5,745,026	1,104,875	Other than insurance trust funds	45,355,937	27,601,372	17,754,565
Capital outlay	842,619	705,741	136,878	By purpose			
Elementary & secondary	15,094,920	-	15,094,920	Offsets to debt	17,055,333	14,416,715	2,638,618
Capital outlay	1,805,465	-	1,805,465	Bond funds	4,785,983	115,717	4,670,266
Other education	538,911	538,911	-	Other	23,514,621	13,068,940	10,445,681
Libraries	295,656	9,378	286,278				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Minnesota			Description	Minnesota		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	4,919	4,919	4,919	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	157,477	157,477	157,477	Direct general expenditures - Con.			
Revenue³	38,785,158	26,888,542	19,251,253	Social services and income maintenance:			
General revenue³	30,957,216	20,971,355	17,340,498	Public welfare	5,970,165	4,777,221	1,192,944
Intergovernmental revenue ²	4,769,396	4,450,677	7,673,356	Cash assistance payments	471,663	304,378	167,285
From Federal Government	4,769,396	4,380,811	388,585	Vendor payments	3,465,120	3,440,274	24,846
From State government	(¹)	-	7,284,771	Other public welfare	2,033,382	1,032,569	1,000,813
From local governments ²	(¹)	69,866	(¹)	Hospitals	1,110,804	222,650	888,154
General revenue from own sources	26,187,820	16,520,678	9,667,142	Capital outlay	81,421	3,840	77,581
Taxes	18,172,885	13,338,532	4,834,353	Health	715,323	337,293	378,030
Property	4,565,073	9,411	4,555,662	Social insurance administration	114,995	114,995	-
Sales and gross receipts	5,908,556	5,775,227	133,329	Veterans' services	4,812	4,812	-
General sales	3,757,366	3,723,638	33,728	Transportation:			
Selective sales	2,151,190	2,051,589	99,601	Highways	2,388,282	952,865	1,435,417
Motor fuel	607,589	607,589	-	Capital outlay	1,403,355	671,511	731,844
Alcoholic beverage	61,735	61,735	-	Air transportation (airports)	471,028	9,891	461,137
Tobacco products	186,013	186,013	-	Parking facilities	70,295	-	70,295
Public utilities	58,864	58	58,806	Sea and inland port facilities	15,595	-	15,595
Other selective sales	1,236,989	1,196,194	40,795	Transit subsidies	2,228	-	2,228
Individual income	5,547,326	5,547,326	-	Public safety:			
Corporate income	803,357	803,357	-	Police protection	873,741	123,456	750,285
Motor vehicle license	646,290	642,467	3,823	Fire protection	256,211	-	256,211
Other taxes	702,283	560,744	141,539	Correction	591,083	292,695	298,388
Charges and miscellaneous general revenue	8,014,935	3,182,146	4,832,789	Capital outlay	66,296	13,114	53,182
Current charges	4,240,840	1,331,507	2,909,333	Protective inspection and regulation	178,530	107,821	70,709
Education	1,320,167	1,094,661	225,506	Environment and housing:			
Institutions of higher education	1,091,138	1,091,138	-	Natural resources	539,719	436,476	103,243
School lunch sales (gross)	154,747	-	154,747	Capital outlay	40,939	36,621	4,318
Hospitals	833,056	67,248	765,808	Parks and recreation	713,824	98,815	615,009
Highways	16,032	2,897	13,135	Capital outlay	236,700	18,996	217,704
Air transportation (airports)	171,832	584	171,248	Housing and community development	591,414	30,677	560,737
Parking facilities	61,863	-	61,863	Sewerage	621,783	-	621,783
Sea and inland port facilities	15,785	-	15,785	Capital outlay	257,487	-	257,487
Natural resources	46,107	41,806	4,301	Solid waste management	257,624	28,172	229,452
Parks and recreation	177,245	16,243	161,002	Capital outlay	9,930	4,092	5,838
Housing and community development	95,004	4,633	90,371	Governmental administration:			
Sewerage	580,845	-	580,845	Financial administration	565,728	295,779	269,949
Solid waste management	175,723	-	175,723	Judicial and legal	442,395	180,202	262,193
Other charges	747,181	103,435	643,746	General public buildings	239,719	99,428	140,291
Miscellaneous general revenue	3,774,095	1,850,639	1,923,456	Other governmental administration	324,229	88,594	235,635
Interest earnings	1,469,940	625,255	844,685	Interest on general debt	1,355,660	349,315	1,006,345
Special assessments	251,863	-	251,863	General expenditure, n.e.c.	-	-	-
Sale of property	66,581	46	66,535	Miscellaneous commercial activities	-	-	-
Other general revenue	1,985,711	1,225,338	760,373	Other and unallocable	2,318,441	1,693,834	624,607
Utility revenue	1,181,149	-	1,181,149	Utility expenditure	1,444,513	-	1,444,513
Water supply	330,634	-	330,634	Capital outlay	235,179	-	235,179
Electric power	709,375	-	709,375	Water supply	373,007	-	373,007
Gas supply	74,903	-	74,903	Electric power	712,623	-	712,623
Transit	66,237	-	66,237	Gas supply	53,310	-	53,310
Liquor store revenue	201,693	-	201,693	Transit	305,573	-	305,573
Insurance trust revenue	6,445,100	5,917,187	527,913	Liquor store expenditure	177,335	-	177,335
Unemployment compensation	391,656	391,656	-	Insurance trust expenditure	2,635,471	2,351,463	284,008
Employee retirement	5,946,712	5,418,799	527,913	Unemployment compensation	349,787	349,787	-
Workers' compensation	106,732	106,732	-	Employee retirement	2,200,680	1,916,672	284,008
Other insurance trust revenue	-	-	-	Workers' compensation	85,004	85,004	-
Expenditure³	35,423,651	23,326,005	19,799,163	Other insurance trust	-	-	-
By character and object:				Debt outstanding	27,408,508	5,602,052	21,806,456
Intergovernmental expenditure ¹	-	7,610,072	91,445	Short-term	514,929	-	514,929
Direct expenditure	35,423,651	15,715,933	19,707,718	Long-term	26,893,579	5,602,052	21,291,527
Current operations	25,917,281	11,264,739	14,652,542	Full faith and credit	14,075,859	2,490,340	11,585,518
Capital outlay	4,647,036	1,182,732	3,464,304	Nonguaranteed	12,817,720	3,111,712	9,706,009
Construction	3,379,689	918,747	2,460,942	Long-term debt by purpose			
Other capital outlay	1,267,347	263,985	1,003,362	Public debt for private purposes	6,006,014	1,995,175	4,010,839
Assistance and subsidies	734,969	567,684	167,285	Education	7,099,402	1,210,707	5,888,695
Interest on debt	1,488,894	349,315	1,139,579	Utilities	2,316,779	-	2,316,779
Insurance benefits and repayments	2,635,471	2,351,463	284,008	Other	11,471,384	2,396,170	9,075,214
Exhibit: Salaries and wages	11,028,194	3,485,203	7,542,991	Long-term debt issued	3,665,017	779,281	2,885,736
Direct expenditure by function	35,423,651	15,715,933	19,707,718	Long-term debt retired	2,455,800	662,385	1,793,416
Direct general expenditure	31,166,332	13,364,470	17,801,862	Cash and security holdings	74,512,561	53,966,626	20,545,935
Capital outlay	4,409,045	1,182,732	3,226,313	Insurance trust funds	46,023,628	41,897,632	4,125,996
Other direct general expenditure	26,757,287	12,181,738	14,575,549	Unemployment compensation	657,960	657,960	-
Education services:				Employee retirement	45,319,788	41,193,792	4,125,996
Education	10,283,052	3,119,366	7,163,686	Workers' compensation	45,880	45,880	-
Capital outlay	1,159,804	268,001	891,803	Miscellaneous	-	-	-
Higher education	2,613,362	2,613,362	-	Other than insurance trust funds	28,488,933	12,068,994	16,419,939
Capital outlay	261,084	261,084	-	By purpose			
Elementary & secondary	7,163,686	-	7,163,686	Offsets to debt	9,206,387	2,832,326	6,374,061
Capital outlay	891,803	-	891,803	Bond funds	2,437,555	558,516	1,878,539
Other education	506,004	506,004	-	Other	16,845,491	8,678,152	8,167,339
Libraries	149,652	113	149,539				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Mississippi			Description	Mississippi		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	2,845	2,845	2,845	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	59,545	59,545	59,545	Direct general expenditures - Con.			
Revenue³	16,672,469	12,181,038	7,401,304	Social services and income maintenance:			
General revenue³	13,590,045	9,635,757	6,864,161	Public welfare	2,320,418	2,294,752	25,666
Intergovernmental revenue ²	3,528,162	3,469,583	2,968,452	Cash assistance payments	16,324	16,323	1
From Federal Government	3,528,162	3,349,218	178,944	Vendor payments	1,926,203	1,925,971	232
From State government	(¹)	-	2,789,508	Other public welfare	377,891	352,458	25,433
From local governments ²	(¹)	120,365	(¹)	Hospitals	1,815,109	598,815	1,216,294
General revenue from own sources	10,061,883	6,166,174	3,895,709	Capital outlay	84,764	23,401	61,363
Taxes	6,299,396	4,711,594	1,587,802	Health	298,498	250,407	48,091
Property	1,462,014	1,378	1,460,636	Social insurance administration	51,905	51,905	-
Sales and gross receipts	3,202,362	3,146,936	55,426	Veterans' services	22,939	22,939	-
General sales	2,333,384	2,333,384	-	Transportation:			
Selective sales	868,978	813,552	55,426	Highways	1,230,690	775,661	455,029
Motor fuel	426,556	418,855	7,701	Capital outlay	679,337	578,849	100,488
Alcoholic beverage	39,894	39,894	-	Air transportation (airports)	42,385	-	42,385
Tobacco products	56,385	56,385	-	Parking facilities	1,420	-	1,420
Public utilities	31,531	1,195	30,336	Sea and inland port facilities	31,883	9,640	22,243
Other selective sales	314,612	297,223	17,389	Transit subsidies	80	-	80
Individual income	1,006,662	1,006,662	-	Public safety:			
Corporate income	227,716	227,716	-	Police protection	403,888	67,018	336,870
Motor vehicle license	112,602	112,602	-	Fire protection	154,641	-	154,641
Other taxes	288,040	216,300	71,740	Correction	291,839	241,948	49,891
Charges and miscellaneous general revenue	3,762,487	1,454,580	2,307,907	Capital outlay	8,979	8,922	57
Current charges	2,706,802	906,282	1,800,520	Protective inspection and regulation	69,152	62,308	6,844
Education	632,530	431,524	201,006	Environment and housing:			
Institutions of higher education	540,625	428,978	111,647	Natural resources	251,452	228,276	23,176
School lunch sales (gross)	44,459	-	44,459	Capital outlay	36,505	31,646	4,859
Hospitals	1,521,245	284,614	1,236,631	Parks and recreation	139,353	49,805	89,548
Highways	12,590	11,506	1,084	Capital outlay	28,754	17,068	11,686
Air transportation (airports)	17,234	-	17,234	Housing and community development	133,980	4,240	129,740
Parking facilities	100	-	100	Sewerage	125,892	-	125,892
Sea and inland port facilities	32,557	17,159	15,398	Capital outlay	34,364	-	34,364
Natural resources	29,909	27,055	2,854	Solid waste management	117,668	-	117,668
Parks and recreation	16,664	8,473	8,191	Capital outlay	20,941	-	20,941
Housing and community development	26,246	-	26,246	Governmental administration:			
Sewerage	134,944	-	134,944	Financial administration	208,353	64,272	144,081
Solid waste management	73,640	-	73,640	Judicial and legal	154,349	63,405	90,944
Other charges	209,143	125,951	83,192	General public buildings	123,289	63,091	60,198
Miscellaneous general revenue	1,055,685	548,298	507,387	Other governmental administration	144,141	32,190	111,951
Interest earnings	457,505	122,622	244,883	Interest on general debt	455,076	182,474	272,602
Special assessments	4,829	-	4,829	General expenditure, n.e.c.			
Sale of property	16,266	603	15,663	Miscellaneous commercial activities	-	-	-
Other general revenue	577,085	335,073	242,012	Other and unallocable	482,009	265,465	216,544
Utility revenue	537,120	-	537,120	Utility expenditure	522,993	-	522,993
Water supply	161,810	-	161,810	Capital outlay	44,239	-	44,239
Electric power	296,760	-	296,760	Water supply	163,108	-	163,108
Gas supply	75,706	-	75,706	Electric power	280,819	-	280,819
Transit	2,844	-	2,844	Gas supply	68,790	-	68,790
Liquor store revenue	164,761	164,761	-	Transit	10,276	-	10,276
Insurance trust revenue	2,380,543	2,380,520	23	Liquor store expenditure	133,474	133,474	-
Unemployment compensation	164,057	164,057	-	Insurance trust expenditure	789,682	789,655	27
Employee retirement	2,216,486	2,216,463	23	Unemployment compensation	103,942	103,942	-
Workers' compensation	-	-	-	Employee retirement	685,740	685,713	27
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
Expenditure³	15,378,511	10,972,174	7,655,694	Other insurance trust	-	-	-
By character and object:				Debt outstanding	8,518,722	3,222,129	5,296,594
Intergovernmental expenditure ¹	-	3,248,019	1,338	Short-term	25,980	19,795	6,185
Direct expenditure	15,378,511	7,724,155	7,654,356	Long-term	8,492,742	3,202,334	5,290,409
Current operations	12,003,934	5,615,302	6,388,632	Full faith and credit	4,520,007	2,085,213	2,434,795
Capital outlay	1,948,877	980,128	968,749	Nonguaranteed	3,972,735	1,117,121	2,855,614
Construction	1,453,813	806,632	647,181	Long-term debt by purpose			
Other capital outlay	495,064	173,496	321,568	Public debt for private purposes	2,583,521	779,888	1,803,633
Assistance and subsidies	156,597	156,596	1	Education	1,464,785	155,553	1,309,232
Interest on debt	479,421	182,474	296,947	Utilities	468,008	-	468,008
Insurance benefits and repayments	789,682	789,655	27	Other	3,976,428	2,266,893	1,709,536
Exhibit: Salaries and wages	4,771,384	1,563,960	3,207,404	Long-term debt issued	966,551	476,213	490,338
Direct expenditure by function	15,378,511	7,724,155	7,654,356	Long-term debt retired	905,355	498,307	407,049
Direct general expenditure	13,932,362	6,801,026	7,131,336	Cash and security holdings	26,318,829	21,915,232	4,403,597
Capital outlay	1,904,638	980,128	924,510	Insurance trust funds	17,839,223	17,839,190	33
Other direct general expenditure	12,027,724	5,820,898	6,206,826	Unemployment compensation	684,401	684,401	-
Education services:				Employee retirement	17,154,822	17,154,789	33
Education	4,818,178	1,467,690	3,350,488	Workers' compensation	-	-	-
Capital outlay	640,528	175,030	465,498	Miscellaneous	-	-	-
Higher education	1,561,995	1,151,197	410,798	Other than insurance trust funds	8,479,606	4,076,042	4,403,564
Capital outlay	182,392	137,969	44,423	By purpose			
Elementary & secondary	2,939,690	-	2,939,690	Offsets to debt	2,845,876	821,567	2,024,309
Capital outlay	421,075	-	421,075	Bond funds	816,529	365,243	451,286
Other education	316,493	316,493	-	Other	4,817,201	2,889,232	1,927,969
Libraries	43,775	4,725	39,050				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. For meaning of abbreviations and symbols, see note below table)

Description	Missouri			Description	Missouri		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	5,595	5,595	5,595	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	152,448	152,448	152,448	Direct general expenditures - Con.			
Revenue¹	31,635,209	20,309,205	15,641,048	Social services and income maintenance:			
General revenue¹	25,904,620	16,485,555	13,734,109	Public welfare	4,041,191	3,912,089	129,102
Intergovernmental revenue ²	5,627,998	5,256,129	4,686,913	Cash assistance payments	323,107	322,976	131
From Federal Government	5,627,998	5,204,615	423,383	Vendor payments	2,986,476	2,986,101	375
From State government	(¹)	-	4,263,530	Other public welfare	731,608	603,012	128,596
From local governments ³	(¹)	51,514	(¹)	Hospitals	1,376,403	592,214	784,189
General revenue from own sources	20,276,622	11,229,426	9,047,196	Capital outlay	93,715	41,799	51,916
Taxes	14,313,873	8,571,548	5,742,325	Health	790,330	562,182	228,148
Property	3,404,879	18,430	3,386,449	Social insurance administration	53,599	53,599	-
Sales and gross receipts	5,832,550	4,031,605	1,800,945	Veterans' services	41,616	41,616	-
General sales	4,107,718	2,787,531	1,320,187	Transportation:			
Selective sales	1,724,832	1,244,074	480,758	Highways	2,147,486	1,258,872	888,614
Motor fuel	698,435	695,591	2,844	Capital outlay	1,239,499	925,891	313,608
Alcoholic beverage	25,339	25,339	-	Air transportation (airports)	309,911	-	309,911
Tobacco products	129,991	112,006	17,985	Parking facilities	18,375	-	18,375
Public utilities	326,690	580	326,110	Sea and inland port facilities	803	-	803
Other selective sales	544,377	410,558	133,819	Transit subsidies	63	-	63
Individual income	3,849,605	3,550,284	299,321	Public safety:			
Corporate income	265,467	265,467	-	Police protection	885,498	124,571	760,927
Motor vehicle license	252,402	240,552	11,850	Fire protection	393,924	-	393,924
Other taxes	708,970	465,210	243,760	Correction	672,333	513,835	158,498
Charges and miscellaneous general revenue	5,962,749	2,657,878	3,304,871	Capital outlay	108,838	83,746	25,092
Current charges	3,706,075	1,351,070	2,355,005	Protective inspection and regulation	110,223	73,273	36,950
Education	1,332,284	903,800	428,484	Environment and housing:			
Institutions of higher education	1,041,335	903,799	137,536	Natural resources	291,430	269,335	22,095
School lunch sales (gross)	116,176	-	116,176	Capital outlay	45,438	45,114	324
Hospitals	1,075,873	318,336	757,537	Parks and recreation	431,684	38,347	393,337
Highways	21,650	11,394	10,256	Capital outlay	109,647	2,077	107,570
Air transportation (airports)	266,386	-	266,386	Housing and community development	300,692	67,714	232,978
Parking facilities	14,999	-	14,999	Sewerage	412,447	-	412,447
Sea and inland port facilities	1,524	-	1,524	Capital outlay	136,231	-	136,231
Natural resources	16,323	13,468	2,855	Solid waste management	143,769	32,589	111,180
Parks and recreation	84,949	2,600	82,349	Capital outlay	7,158	9	7,149
Housing and community development	39,115	8,405	30,710	Governmental administration:			
Sewerage	385,084	-	385,084	Financial administration	366,065	200,761	165,304
Solid waste management	66,132	-	66,132	Judicial and legal	358,717	178,646	180,071
Other charges	401,756	93,067	308,689	General public buildings	147,496	39,477	108,019
Miscellaneous general revenue	2,256,674	1,306,808	949,866	Other governmental administration	276,723	43,983	232,740
Interest earnings	1,298,823	763,606	535,217	Interest on general debt	968,092	543,457	424,635
Special assessments	20,399	-	20,399	General expenditure, n.e.c.			
Sale of property	8,093	-	8,093	Miscellaneous commercial activities	-	-	-
Other general revenue	929,359	543,202	386,157	Other and unallocable	936,423	478,762	457,661
Utility revenue	1,273,192	-	1,273,192	Utility expenditure	1,420,515	-	1,420,515
Water supply	541,556	-	541,556	Capital outlay	237,406	-	237,406
Electric power	608,930	-	608,930	Water supply	545,266	-	545,266
Gas supply	74,459	-	74,459	Electric power	519,480	-	519,480
Transit	48,247	-	48,247	Gas supply	55,600	-	55,600
Liquor store revenue	-	-	-	Transit	300,169	-	300,169
Insurance trust revenue	4,457,397	3,823,650	633,747	Liquor store expenditure	-	-	-
Unemployment compensation	291,160	291,160	-	Insurance trust expenditure	1,712,268	1,455,855	256,413
Employee retirement	4,129,501	3,495,754	633,747	Unemployment compensation	283,273	283,273	-
Workers' compensation	36,736	36,736	-	Employee retirement	1,397,679	1,141,266	256,413
Other insurance trust revenue	-	-	-	Workers' compensation	31,316	31,316	-
Expenditure¹	27,953,327	17,293,111	15,187,767	Other insurance trust	-	-	-
By character and object:				Debt outstanding	19,285,862	9,819,715	9,466,147
Intergovernmental expenditure ¹	2,358	4,528,746	1,163	Short-term	60,765	3,623	57,142
Direct expenditure	27,950,969	12,764,365	15,186,604	Long-term	19,225,097	9,816,092	9,409,005
Current operations	20,993,095	8,816,971	12,176,124	Full faith and credit	5,369,711	1,025,896	4,343,815
Capital outlay	3,711,067	1,457,676	2,253,391	Nonguaranteed	13,855,386	8,790,196	5,065,190
Construction	2,661,608	1,143,431	1,518,177	Long-term debt by purpose			
Other capital outlay	1,049,459	314,245	735,214	Public debt for private purposes	7,346,406	6,305,542	1,040,864
Assistance and subsidies	490,537	490,406	131	Education	5,387,561	2,346,849	3,040,712
Interest on debt	1,044,002	543,457	500,545	Utilities	1,369,658	-	1,369,658
Insurance benefits and repayments	1,712,268	1,455,855	256,413	Other	5,121,472	1,163,701	3,957,771
Exhibit: Salaries and wages	9,690,437	2,927,113	6,763,324	Long-term debt issued	2,801,271	1,612,635	1,188,635
Direct expenditure by function	27,950,969	12,764,365	15,186,604	Long-term debt retired	1,441,742	695,385	746,358
Direct general expenditure	24,818,186	11,308,510	13,509,676	Cash and security holdings	62,835,199	47,592,204	15,242,995
Capital outlay	3,473,661	1,457,676	2,015,985	Insurance trust funds	40,434,794	34,755,782	5,679,012
Other direct general expenditure	21,344,525	9,850,834	11,493,691	Unemployment compensation	520,891	520,891	-
Education services:				Employee retirement	39,896,847	34,217,835	5,679,012
Education	9,224,225	2,283,188	6,941,037	Workers' compensation	17,056	17,056	-
Capital outlay	1,058,565	235,674	822,891	Miscellaneous	-	-	-
Higher education	2,281,940	1,815,849	466,091	Other than insurance trust funds	22,400,405	12,836,422	9,563,983
Capital outlay	286,710	220,547	66,163	By purpose			
Elementary & secondary	6,474,946	-	6,474,946	Offsets to debt	10,266,349	8,138,348	2,128,001
Capital outlay	756,728	-	756,728	Bond funds	1,532,769	527,707	1,005,062
Other education	467,339	467,339	-	Other	10,601,287	4,170,367	6,430,920
Libraries	118,668	-	118,668				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Montana			Description	Montana		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	902	902	902	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	20,337	20,337	20,337	Direct general expenditures - Con.			
Revenue¹	5,642,920	4,204,317	2,132,257	Social services and income maintenance:			
General revenue¹	4,856,455	3,496,185	2,053,924	Public welfare	555,235	530,066	25,169
Intergovernmental revenue ²	1,305,891	1,205,898	793,647	Cash assistance payments	26,481	26,481	-
From Federal Government	1,305,891	1,186,602	119,289	Vendor payments	351,126	350,958	168
From State government	(¹)	-	674,358	Other public welfare	177,628	152,627	25,001
From local governments ³	(¹)	19,296	(¹)	Hospitals	96,618	43,787	52,831
General revenue from own sources	3,550,564	2,290,287	1,260,277	Capital outlay	10,224	7,885	2,339
Taxes	2,131,839	1,410,760	721,079	Health	246,150	200,043	46,107
Property	907,995	218,883	689,112	Social insurance administration	9,307	9,307	-
Sales and gross receipts	345,712	343,911	1,801	Veterans' services	750	750	-
General sales	-	-	-	Transportation:			
Selective sales	345,712	343,911	1,801	Highways	518,414	418,555	99,859
Motor fuel	188,345	188,345	-	Capital outlay	312,519	293,482	19,037
Alcoholic beverage	17,234	17,234	-	Air transportation (airports)	20,183	1,379	18,804
Tobacco products	13,809	13,809	-	Parking facilities	1,601	-	1,601
Public utilities	20,425	20,425	-	Sea and inland port facilities	-	-	-
Other selective sales	105,899	104,098	1,801	Transit subsidies	-	-	-
Individual income	516,261	516,261	-	Public safety:			
Corporate income	99,772	99,772	-	Police protection	135,806	24,718	111,088
Motor vehicle license	68,199	55,065	13,134	Fire protection	41,469	-	41,469
Other taxes	193,900	176,868	17,032	Correction	124,733	104,143	20,590
Charges and miscellaneous general revenue	1,418,725	879,527	539,198	Capital outlay	15,160	10,481	4,679
Current charges	666,267	337,131	329,136	Protective inspection and regulation	23,066	19,111	3,955
Education	287,054	234,369	52,685	Environment and housing:			
Institutions of higher education	237,390	231,542	5,848	Natural resources	183,878	152,952	30,926
School lunch sales (gross)	14,142	-	-	Capital outlay	12,031	9,567	2,464
Hospitals	57,263	5,032	52,231	Parks and recreation	49,747	13,975	35,772
Highways	2,124	604	1,520	Capital outlay	10,818	8,015	2,803
Air transportation (airports)	14,894	165	14,729	Housing and community development	62,331	30,143	32,188
Parking facilities	1,735	-	1,735	Sewerage	45,179	-	45,179
Sea and inland port facilities	-	-	-	Capital outlay	3,962	-	3,962
Natural resources	29,251	25,714	3,537	Solid waste management	49,101	868	48,233
Parks and recreation	16,111	2,995	13,116	Capital outlay	1,800	247	1,553
Housing and community development	4,443	244	4,199	Governmental administration:			
Sewerage	54,979	-	54,979	Financial administration	168,712	137,567	31,145
Solid waste management	45,289	623	44,666	Judicial and legal	65,616	23,932	41,684
Other charges	153,124	67,385	85,739	General public buildings	18,750	3,841	14,909
Miscellaneous general revenue	752,458	542,396	210,062	Other governmental administration	49,748	21,553	28,195
Interest earnings	313,019	209,832	103,187	Interest on general debt	215,032	142,526	72,506
Special assessments	42,127	-	42,127	General expenditure, n.e.c.			
Sale of property	1,712	1,561	151	Miscellaneous commercial activities	2,943	2,943	-
Other general revenue	395,600	331,003	64,597	Other and unallocable	181,605	94,226	87,379
Utility revenue	78,333	-	78,333	Utility expenditure	66,904	-	66,904
Water supply	75,820	-	75,820	Capital outlay	1,026	-	1,026
Electric power	507	-	507	Water supply	57,811	-	57,811
Gas supply	681	-	681	Electric power	360	-	360
Transit	1,325	-	1,325	Gas supply	866	-	866
Liquor store revenue	42,627	42,627	-	Transit	7,867	-	7,867
Insurance trust revenue	665,505	665,505	-	Liquor store expenditure	33,467	33,467	-
Unemployment compensation	73,495	73,495	-	Insurance trust expenditure	359,814	359,814	-
Employee retirement	509,523	509,523	-	Unemployment compensation	54,050	54,050	-
Workers' compensation	82,487	82,487	-	Employee retirement	250,428	250,428	-
Other insurance trust revenue	-	-	-	Workers' compensation	55,336	55,336	-
Expenditure¹	4,983,156	3,718,168	2,028,823	Other insurance trust	-	-	-
By character and object:				Debt outstanding	3,797,793	2,557,342	1,240,451
Intergovernmental expenditure ¹	-	760,511	3,324	Short-term	22,939	14,492	8,447
Direct expenditure	4,983,156	2,957,657	2,025,499	Long-term	3,774,854	2,542,850	1,232,004
Current operations	3,789,929	1,985,315	1,804,614	Full faith and credit	585,007	232,840	352,167
Capital outlay	548,743	407,119	141,624	Nonguaranteed	3,189,847	2,310,010	879,837
Construction	417,970	356,431	61,539	Long-term debt by purpose			
Other capital outlay	130,773	50,688	80,085	Public debt for private purposes	2,440,693	1,905,725	534,968
Assistance and subsidies	62,883	62,883	-	Education	453,523	225,830	227,693
Interest on debt	221,787	142,526	79,261	Utilities	134,834	-	134,834
Insurance benefits and repayments	359,814	359,814	-	Other	745,804	411,295	334,509
Exhibit: Salaries and wages	1,582,705	564,144	1,018,561	Long-term debt issued	458,228	379,241	78,987
Direct expenditure by function	4,983,156	2,957,657	2,025,499	Long-term debt retired	279,674	208,150	71,524
Direct general expenditure	4,522,971	2,564,376	1,958,595	Cash and security holdings	11,928,690	10,184,389	1,744,301
Capital outlay	547,717	407,119	140,598	Insurance trust funds	6,240,533	6,240,533	-
Other direct general expenditure	3,975,254	2,157,257	1,817,997	Unemployment compensation	161,100	161,100	-
Education services:				Employee retirement	5,635,085	5,635,085	-
Education	1,640,564	585,064	1,055,500	Workers' compensation	444,348	444,348	-
Capital outlay	110,165	51,031	59,134	Miscellaneous	-	-	-
Higher education	479,211	460,633	18,578	Other than insurance trust funds	5,688,157	3,943,856	1,744,301
Capital outlay	52,782	51,012	1,770	By purpose			
Elementary & secondary	1,036,922	-	1,036,922	Offsets to debt	2,624,746	2,011,098	613,648
Capital outlay	57,364	-	57,364	Bond funds	196,050	70,919	125,131
Other education	124,431	124,431	-	Other	2,867,361	1,861,839	1,005,522
Libraries	16,433	2,927	13,506				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Nebraska			Description	Nebraska		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	1,711	1,711	1,711	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	47,319	47,319	47,319	Direct general expenditures - Con.			
Revenue¹	11,650,469	6,184,982	6,877,068	Social services and income maintenance:			
General revenue²	9,020,506	5,705,724	4,726,363	Public welfare	1,425,248	1,381,603	43,645
Intergovernmental revenue ²	1,710,215	1,568,402	1,553,394	Cash assistance payments	47,484	46,854	630
From Federal Government	1,710,215	1,540,781	169,434	Vendor payments	959,915	958,366	1,549
From State government	(¹)	-	1,383,960	Other public welfare	417,849	376,383	41,466
From local governments ²	(¹)	27,621	(¹)	Hospitals	399,480	158,457	241,023
General revenue from own sources	7,310,291	4,137,322	3,172,969	Capital outlay	6,050	1,215	4,835
Taxes	4,972,968	2,981,047	1,991,921	Health	121,811	88,376	33,435
Property	1,548,923	4,363	1,544,560	Social insurance administration	30,366	30,366	-
Sales and gross receipts	1,689,779	1,445,168	244,611	Veterans' services	1,960	1,960	-
General sales	1,216,962	1,027,940	189,022	Transportation:			
Selective sales	472,817	417,228	55,589	Highways	879,612	554,013	325,599
Motor fuel	279,426	279,426	-	Capital outlay	568,481	468,541	99,940
Alcoholic beverage	17,812	17,368	444	Air transportation (airports)	55,694	3,255	52,439
Tobacco products	46,314	46,314	-	Parking facilities	10,732	-	10,732
Public utilities	46,792	3,167	43,625	Sea and inland port facilities	47	-	47
Other selective sales	82,473	70,953	11,520	Transit subsidies	10	-	10
Individual income	1,173,924	1,173,918	6	Public safety:			
Corporate income	140,022	140,022	-	Police protection	235,245	48,731	186,514
Motor vehicle license	103,125	84,390	18,735	Fire protection	106,714	-	106,714
Other taxes	317,195	133,186	184,009	Correction	231,457	172,628	58,829
Charges and miscellaneous general revenue	2,337,323	1,156,275	1,181,048	Capital outlay	50,023	47,413	2,610
Current charges	1,332,352	533,404	798,948	Protective inspection and regulation	46,101	40,342	5,759
Education	539,086	375,280	163,806	Environment and housing:			
Institutions of higher education	429,922	372,607	57,315	Natural resources	257,773	133,864	123,909
School lunch sales (gross)	45,706	-	45,706	Capital outlay	80,966	7,048	73,918
Hospitals	312,042	82,909	229,133	Parks and recreation	126,315	25,247	101,068
Highways	3,886	2,027	1,859	Capital outlay	27,878	3,586	24,292
Air transportation (airports)	41,883	906	40,977	Housing and community development	112,051	1,705	110,346
Parking facilities	6,323	-	6,323	Sewerage	117,166	-	117,166
Sea and inland port facilities	47	-	47	Capital outlay	37,793	-	37,793
Natural resources	27,927	16,872	11,055	Solid waste management	64,587	-	64,587
Parks and recreation	27,060	7,301	19,759	Capital outlay	2,514	-	2,514
Housing and community development	31,313	825	30,488	Governmental administration:			
Sewerage	108,416	-	108,416	Financial administration	149,702	74,986	74,716
Solid waste management	57,739	-	57,739	Judicial and legal	95,919	40,010	55,909
Other charges	176,630	47,284	129,346	General public buildings	27,160	6,560	20,600
Miscellaneous general revenue	1,004,971	622,871	382,100	Other governmental administration	78,469	17,105	61,364
Interest earnings	434,945	233,233	201,712	Interest on general debt	212,200	106,340	105,860
Special assessments	30,692	-	30,692	General expenditure, n.e.c.			
Sale of property	8,282	6,047	2,235	Miscellaneous commercial activities	-	-	-
Other general revenue	531,052	383,591	147,461	Other and unallocable	320,600	55,093	265,507
Utility revenue	2,018,722	-	2,018,722	Utility expenditure	2,094,691	-	2,094,691
Water supply	133,499	-	133,499	Capital outlay	443,032	-	443,032
Electric power	1,742,423	-	1,742,423	Water supply	152,702	-	152,702
Gas supply	137,405	-	137,405	Electric power	1,780,475	-	1,780,475
Transit	5,395	-	5,395	Gas supply	137,874	-	137,874
Liquor store revenue	-	-	-	Transit	23,640	-	23,640
Insurance trust revenue	611,241	479,258	131,983	Liquor store expenditure	-	-	-
Unemployment compensation	52,776	52,776	-	Insurance trust expenditure	319,459	235,796	83,663
Employee retirement	558,416	426,433	131,983	Unemployment compensation	48,561	48,561	-
Workers' compensation	49	49	-	Employee retirement	269,999	186,336	83,663
Other insurance trust revenue	-	-	-	Workers' compensation	899	899	-
Expenditure¹	10,831,429	5,772,418	6,639,596	Other insurance trust	-	-	-
By character and object:				Debt outstanding	6,647,814	1,680,323	4,967,490
Intergovernmental expenditure ¹	11,350	1,585,847	6,088	Short-term	30,319	156	30,162
Direct expenditure	10,820,079	4,186,571	6,633,508	Long-term	6,617,495	1,680,167	4,937,328
Current operations	8,262,063	3,092,899	5,169,164	Full faith and credit	1,711,133	2,938	1,708,195
Capital outlay	1,782,470	657,047	1,125,423	Nonguaranteed	4,906,362	1,677,229	3,229,133
Construction	1,334,410	569,034	765,376	Long-term debt by purpose			
Other capital outlay	448,060	88,013	360,047	Public debt for private purposes	1,579,298	1,439,496	139,802
Assistance and subsidies	95,119	94,489	630	Education	986,866	195,825	791,041
Interest on debt	360,968	106,340	254,628	Utilities	2,946,186	-	2,946,186
Insurance benefits and repayments	319,459	235,796	83,663	Other	1,105,145	44,846	1,060,299
Exhibit: Salaries and wages	3,969,938	1,552,198	2,417,740	Long-term debt issued	670,689	31,185	639,504
Direct expenditure by function	10,820,079	4,186,571	6,633,508	Long-term debt retired	558,644	171,847	386,797
Direct general expenditure	8,405,929	3,950,775	4,455,154	Cash and security holdings	16,448,097	10,987,420	5,460,677
Capital outlay	1,339,438	657,047	682,391	Insurance trust funds	9,455,930	7,817,415	1,638,515
Other direct general expenditure	7,066,491	3,293,728	3,772,763	Unemployment compensation	2,204,812	2,204,812	-
Education services:				Employee retirement	7,247,207	5,608,692	1,638,515
Education	3,266,696	1,007,503	2,259,193	Workers' compensation	3,911	3,911	-
Capital outlay	358,732	96,315	262,417	Miscellaneous	-	-	-
Higher education	1,081,544	890,635	190,909	Other than insurance trust funds	6,992,167	3,170,005	3,822,162
Capital outlay	113,378	93,274	20,104	By purpose			
Elementary & secondary	2,068,284	-	2,068,284	Offsets to debt	1,999,590	1,460,288	539,302
Capital outlay	242,313	-	242,313	Bond funds	610,432	12,801	597,631
Other education	116,868	116,868	-	Other	4,382,145	1,696,916	2,685,229
Libraries	32,814	2,631	30,183				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Nevada			Description	Nevada		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	1,998	1,998	1,998	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	59,565	59,565	59,565	Direct general expenditures - Con.			
Revenue¹	11,885,072	7,285,079	7,112,700	Social services and income maintenance:			
General revenue¹	9,591,772	5,473,415	6,631,064	Public welfare	885,963	790,672	95,291
Intergovernmental revenue ²	1,232,620	1,057,120	2,688,207	Cash assistance payments	24,679	24,660	19
From Federal Government	1,232,620	998,442	234,178	Vendor payments	570,423	570,171	252
From State government	(¹)	-	2,454,029	Other public welfare	290,861	195,841	95,020
From local governments ³	(¹)	58,678	(¹)	Hospitals	564,940	90,643	474,297
General revenue from own sources	8,359,152	4,416,295	3,942,857	Capital outlay	2,879	1,317	1,562
Taxes	5,824,824	3,717,255	2,107,569	Health	172,083	103,231	68,852
Property	1,437,281	92,743	1,344,538	Social insurance administration	35,015	35,015	-
Sales and gross receipts	3,585,533	3,153,966	431,567	Veterans' services	1,098	1,098	-
General sales	2,061,496	1,941,674	119,822	Transportation:			
Selective sales	1,524,037	1,212,292	311,745	Highways	1,126,560	526,034	600,526
Motor fuel	325,412	261,995	63,417	Capital outlay	805,188	444,388	360,800
Alcoholic beverage	16,390	16,390	-	Air transportation (airports)	158,080	-	158,080
Tobacco products	64,675	64,675	-	Parking facilities	7,121	-	7,121
Public utilities	82,148	10,427	71,721	Sea and inland port facilities	-	-	-
Other selective sales	1,035,412	858,805	176,607	Transit subsidies	-	-	-
Individual income	-	-	-	Public safety:			
Corporate income	-	-	-	Police protection	539,187	57,902	481,285
Motor vehicle license	113,713	113,713	-	Fire protection	222,607	-	222,607
Other taxes	688,297	356,833	331,464	Correction	471,493	217,566	253,927
Charges and miscellaneous general revenue	2,534,328	699,040	1,835,288	Capital outlay	93,040	36,219	56,821
Current charges	1,724,987	378,706	1,346,281	Protective inspection and regulation	118,327	58,742	59,585
Education	320,153	237,276	82,877	Environment and housing:			
Institutions of higher education	236,935	236,935	-	Natural resources	238,948	76,437	162,511
School lunch sales (gross)	27,339	-	27,339	Capital outlay	150,083	11,659	138,424
Hospitals	485,341	7,540	477,801	Parks and recreation	370,497	18,385	352,112
Highways	61,158	39,379	21,779	Capital outlay	78,624	3,320	75,304
Air transportation (airports)	242,090	-	242,090	Housing and community development	147,363	12,474	134,889
Parking facilities	2,119	-	2,119	Sewerage	107,614	-	107,614
Sea and inland port facilities	-	-	-	Capital outlay	10,928	-	10,928
Natural resources	17,918	4,698	13,220	Solid waste management	13,573	5,420	8,153
Parks and recreation	60,657	2,169	58,488	Capital outlay	42	18	24
Housing and community development	15,178	2,848	12,330	Governmental administration:			
Sewerage	208,550	-	208,550	Financial administration	149,213	65,720	83,493
Solid waste management	8,329	3,597	4,732	Judicial and legal	248,163	42,937	205,226
Other charges	303,494	81,199	222,295	General public buildings	156,913	5,951	150,962
Miscellaneous general revenue	809,341	320,334	489,007	Other governmental administration	187,485	37,725	149,760
Interest earnings	470,868	166,220	304,648	Interest on general debt	504,620	119,926	384,694
Special assessments	40,199	11,176	29,023	General expenditure, n.e.c.			
Sale of property	3,518	101	3,417	Miscellaneous commercial activities	-	-	-
Other general revenue	294,756	142,837	151,919	Other and unallocable	257,736	135,099	122,637
Utility revenue	513,542	31,906	481,636	Utility expenditure	835,050	45,001	790,049
Water supply	419,874	2,277	417,597	Capital outlay	301,139	9,575	291,564
Electric power	53,397	29,629	23,768	Water supply	657,479	6,305	651,174
Gas supply	-	-	-	Electric power	61,613	38,696	22,917
Transit	40,271	-	40,271	Gas supply	-	-	-
Liquor store revenue	-	-	-	Transit	115,958	-	115,958
Insurance trust revenue	1,779,758	1,779,758	-	Liquor store expenditure	-	-	-
Unemployment compensation	243,460	243,460	-	Insurance trust expenditure	633,254	633,254	-
Employee retirement	1,536,298	1,536,298	-	Unemployment compensation	195,452	195,452	-
Workers' compensation	-	-	-	Employee retirement	437,802	437,802	-
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
Expenditure¹	11,229,943	6,047,267	7,430,453	Other insurance trust	-	-	-
By character and object:				Debt outstanding	13,235,447	2,990,150	10,245,296
Intergovernmental expenditure ¹	6,272	2,250,330	3,719	Short-term	279,026	-	279,026
Direct expenditure	11,223,671	3,796,937	7,426,734	Long-term	12,956,421	2,990,150	9,966,270
Current operations	7,694,032	2,400,480	5,293,552	Full faith and credit	7,922,678	2,020,616	5,902,062
Capital outlay	2,246,186	593,471	1,652,715	Nonguaranteed	5,033,743	969,534	4,064,208
Construction	1,839,985	515,384	1,324,601	Long-term debt by purpose			
Other capital outlay	406,201	78,087	328,114	Public debt for private purposes	1,718,142	957,680	760,462
Assistance and subsidies	46,090	46,071	19	Education	2,527,292	99,254	2,428,038
Interest on debt	604,109	123,661	480,448	Utilities	2,102,775	130,585	1,972,189
Insurance benefits and repayments	633,254	633,254	-	Other	6,608,212	1,802,631	4,805,581
Exhibit: Salaries and wages	3,654,517	962,349	2,692,168	Long-term debt issued	1,536,822	184,190	1,352,632
Direct expenditure by function	11,223,671	3,796,937	7,426,734	Long-term debt retired	623,104	191,487	431,617
Direct general expenditure	9,755,367	3,118,682	6,636,685	Cash and security holdings	24,958,982	18,561,518	6,397,464
Capital outlay	1,945,047	583,896	1,361,151	Insurance trust funds	14,833,246	14,833,246	-
Other direct general expenditure	7,810,320	2,534,786	5,275,534	Unemployment compensation	485,212	485,212	-
Education services:				Employee retirement	14,348,034	14,348,034	-
Education	3,020,130	711,441	2,308,689	Workers' compensation	-	-	-
Capital outlay	459,809	31,268	428,541	Miscellaneous	-	-	-
Higher education	656,557	656,557	-	Other than insurance trust funds			
Capital outlay	30,586	30,586	-	By purpose			
Elementary & secondary	2,308,689	-	2,308,689	Offsets to debt	2,404,003	1,060,710	1,343,293
Capital outlay	428,541	-	428,541	Bond funds	3,356,771	1,296,440	2,060,331
Other education	54,884	54,884	-	Other	4,364,962	1,371,122	2,993,840
Libraries	50,638	6,264	44,374				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	New Hampshire			Description	New Hampshire		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (April 1, 2000, in thousands)	1,236	1,236	1,236	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	41,126	41,126	41,126	Direct general expenditures - Con.			
Revenue¹	6,948,035	4,993,168	3,204,850	Social services and income maintenance:			
General revenue²	5,754,756	3,875,933	3,128,806	Public welfare	1,112,840	976,898	135,942
Intergovernmental revenue ²	1,062,320	1,157,147	1,155,156	Cash assistance payments	51,983	43,889	8,094
From Federal Government	1,062,320	994,273	68,047	Vendor payments	776,630	775,294	1,336
From State government	(¹)	-	1,087,109	Other public welfare	284,227	157,715	126,512
From local governments ²	(¹)	162,874	(¹)	Hospitals	43,798	43,492	306
General revenue from own sources	4,692,436	2,718,786	1,973,650	Capital outlay	1,086	1,086	-
Taxes	3,278,375	1,696,085	1,582,290	Health	126,450	107,967	18,483
Property	2,027,817	473,711	1,554,106	Social insurance administration	21,630	21,630	-
Sales and gross receipts	555,501	555,501	-	Veterans' services	245	245	-
General sales	-	-	-	Transportation:			
Selective sales	555,501	555,501	-	Highways	468,739	327,879	140,860
Motor fuel	116,884	116,884	-	Capital outlay	171,911	170,153	1,758
Alcoholic beverage	11,878	11,878	-	Air transportation (airports)	15,041	562	14,479
Tobacco products	94,550	94,550	-	Parking facilities	3,430	-	3,430
Public utilities	57,575	57,575	-	Sea and inland port facilities	701	701	-
Other selective sales	274,614	274,614	-	Transit subsidies	2,276	2,276	-
Individual income	65,975	65,975	-	Public safety:			
Corporate income	312,176	312,176	-	Police protection	187,070	38,402	148,668
Motor vehicle license	64,702	64,702	-	Fire protection	99,783	-	99,783
Other taxes	252,204	224,020	28,184	Correction	115,184	84,944	30,240
Charges and miscellaneous general revenue	1,414,061	1,022,701	391,360	Capital outlay	17,284	17,142	142
Current charges	746,288	452,924	293,364	Protective inspection and regulation	31,556	25,994	5,562
Education	352,054	315,391	36,663	Environment and housing:			
Institutions of higher education	315,303	315,303	-	Natural resources	44,876	40,923	3,953
School lunch sales (gross)	32,545	-	32,545	Capital outlay	9,165	9,160	5
Hospitals	5,024	5,024	-	Parks and recreation	54,847	7,178	47,669
Highways	67,177	65,320	1,857	Capital outlay	5,010	1,341	3,669
Air transportation (airports)	24,132	274	23,858	Housing and community development	91,404	49,037	42,367
Parking facilities	4,312	-	4,312	Sewerage	69,434	4,754	64,680
Sea and inland port facilities	374	374	-	Capital outlay	2,767	63	2,704
Natural resources	6,121	5,732	389	Solid waste management	81,107	9,666	71,441
Parks and recreation	24,531	10,344	14,187	Capital outlay	8,336	479	7,857
Housing and community development	20,757	6,995	13,762	Governmental administration:			
Sewerage	73,647	68	73,579	Financial administration	115,368	72,910	42,458
Solid waste management	26,496	65	26,431	Judicial and legal	92,297	76,205	16,092
Other charges	141,663	43,337	98,326	General public buildings	27,352	3,168	24,184
Miscellaneous general revenue	667,773	569,777	97,996	Other governmental administration	84,801	16,818	67,983
Interest earnings	413,463	360,119	53,344	Interest on general debt	377,126	309,874	67,252
Special assessments	1,131	-	1,131	General expenditure, n.e.c.	-	-	-
Sale of property	3,670	97	3,670	Miscellaneous commercial activities	-	-	-
Other general revenue	249,412	209,561	39,851	Other and unallocable	313,537	74,927	238,610
Utility revenue	75,099	124	74,975	Utility expenditure	76,079	126	75,953
Water supply	62,514	124	62,390	Capital outlay	4,766	4	4,762
Electric power	8,423	-	8,423	Water supply	60,952	126	60,826
Gas supply	-	-	-	Electric power	9,331	-	9,331
Transit	4,162	-	4,162	Gas supply	-	-	-
Liquor store revenue	290,979	290,979	-	Transit	5,796	-	5,796
Insurance trust revenue	827,201	826,132	1,069	Liquor store expenditure	248,979	248,979	-
Unemployment compensation	49,803	49,803	-	Insurance trust expenditure	233,557	232,504	1,053
Employee retirement	777,398	776,329	1,069	Unemployment compensation	27,407	27,407	-
Workers' compensation	-	-	-	Employee retirement	206,150	205,097	1,053
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
Expenditure²	6,222,433	4,366,072	2,966,550	Other insurance trust	-	-	-
By character and object:				Debt outstanding	7,040,746	5,498,568	1,542,179
Intergovernmental expenditure ¹	-	1,053,267	56,922	Short-term	9,524	-	9,524
Direct expenditure	6,222,433	3,312,805	2,909,628	Long-term	7,031,222	5,498,568	1,532,655
Current operations	4,910,909	2,396,938	2,513,971	Full faith and credit	1,995,189	651,701	1,343,488
Capital outlay	591,622	286,172	305,450	Nonguaranteed	5,036,033	4,846,867	189,167
Construction	428,811	200,802	228,009	Long-term debt by purpose			
Other capital outlay	162,811	85,370	77,441	Public debt for private purposes	3,836,178	3,836,178	-
Assistance and subsidies	95,411	87,317	8,094	Education	774,308	169,617	604,691
Interest on debt	390,934	309,874	81,060	Utilities	213,782	-	213,782
Insurance benefits and repayments	233,557	232,504	1,053	Other	2,206,954	1,492,773	714,182
Exhibit: Salaries and wages	1,953,566	640,311	1,313,255	Long-term debt issued	652,631	403,340	249,291
Direct expenditure by function	6,222,433	3,312,805	2,909,628	Long-term debt retired	489,146	331,307	157,838
Direct general expenditure	5,663,818	2,831,196	2,832,622	Cash and security holdings	10,769,461	9,407,497	1,361,964
Capital outlay	585,436	284,748	300,688	Insurance trust funds	4,424,090	4,414,257	9,833
Other direct general expenditure	5,078,382	2,546,448	2,531,934	Unemployment compensation	319,271	319,271	-
Education services:				Employee retirement	4,104,819	4,094,986	9,833
Education	2,059,365	531,813	1,527,552	Workers' compensation	-	-	-
Capital outlay	173,676	43,665	130,011	Miscellaneous	-	-	-
Higher education	464,297	464,297	-	Other than insurance trust funds	6,345,371	4,993,240	1,352,131
Capital outlay	40,761	40,761	-	By purpose			
Elementary & secondary	1,528,031	479	1,527,552	Offsets to debt	4,543,268	4,542,406	862
Capital outlay	130,021	10	130,011	Bond funds	263,569	48,562	215,007
Other education	67,037	67,037	-	Other	1,538,534	402,272	1,136,262
Libraries	23,561	2,933	20,628				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	New Jersey			Description	New Jersey		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (April 1, 2000, in thousands)	8,414	8,414	8,414	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	312,868	312,868	312,868	Direct general expenditures - Con.			
Revenue¹	62,331,238	42,339,819	29,133,282	Social services and income maintenance:			
General revenue¹	51,504,390	32,237,376	28,408,877	Public welfare	5,822,565	4,698,311	1,124,254
Intergovernmental revenue ²	7,882,616	7,743,380	9,281,099	Cash assistance payments	481,416	-	481,416
From Federal Government	7,882,616	7,310,360	572,256	Vendor payments	3,827,628	3,787,069	40,559
From State government	(¹)	-	8,708,843	Other public welfare	1,513,521	911,242	602,279
From local governments ³	(¹)	433,020	(¹)	Hospitals	1,313,512	1,070,986	242,526
General revenue from own sources	43,621,774	24,493,996	19,127,778	Capital outlay	17,845	16,839	1,006
Taxes	32,837,939	18,147,604	14,690,335	Health	1,017,852	733,932	283,920
Property	14,448,857	3,039	14,445,818	Social insurance administration	36,920	36,920	-
Sales and gross receipts	8,229,340	8,199,639	29,701	Veterans' services	10,689	10,689	-
General sales	5,508,046	5,508,046	-	Transportation:			
Selective sales	2,721,294	2,691,593	29,701	Highways	2,340,969	1,368,353	972,616
Motor fuel	506,432	506,432	-	Capital outlay	1,099,317	775,806	323,511
Alcoholic beverage	78,161	78,161	-	Air transportation (airports)	11,723	4,370	7,353
Tobacco products	399,760	399,760	-	Parking facilities	34,328	-	34,328
Public utilities	861,022	854,176	6,846	Sea and inland port facilities	16,573	16,437	136
Other selective sales	875,919	853,064	22,855	Transit subsidies	1,610	-	1,610
Individual income	7,237,842	7,205,260	32,582	Public safety:			
Corporate income	1,347,336	1,347,336	-	Police protection	2,231,315	401,894	1,829,421
Motor vehicle license	352,992	352,992	-	Fire protection	630,151	-	630,151
Other taxes	1,221,572	1,039,338	182,234	Correction	1,480,255	1,050,277	429,978
Charges and miscellaneous general revenue	10,783,835	6,346,392	4,437,443	Capital outlay	54,807	20,641	34,166
Current charges	6,001,513	3,208,365	2,793,148	Protective inspection and regulation	324,697	237,262	87,435
Education	1,751,296	1,223,918	527,378	Environment and housing:			
Institutions of higher education	1,476,578	1,193,352	283,226	Natural resources	247,388	239,979	7,409
School lunch sales (gross)	197,703	-	197,703	Capital outlay	122,318	121,308	1,010
Hospitals	570,390	360,257	210,133	Parks and recreation	692,065	316,728	375,337
Highways	786,200	659,873	126,327	Capital outlay	121,101	35,308	85,793
Air transportation (airports)	8,854	4,136	4,718	Housing and community development	751,574	197,256	554,318
Parking facilities	57,155	-	57,155	Sewerage	981,172	19,644	961,528
Sea and inland port facilities	19,010	18,892	118	Capital outlay	113,292	-	113,292
Natural resources	58,120	52,990	5,130	Solid waste management	960,591	115,012	845,579
Parks and recreation	328,442	222,817	105,625	Capital outlay	38,873	-	38,873
Housing and community development	135,107	18,623	116,484	Governmental administration:			
Sewerage	1,032,645	28,098	1,004,547	Financial administration	848,705	511,752	336,953
Solid waste management	408,771	63,472	345,299	Judicial and legal	948,078	541,489	406,589
Other charges	845,523	555,289	290,234	General public buildings	363,882	35,579	328,303
Miscellaneous general revenue	4,782,322	3,138,027	1,644,295	Other governmental administration	399,918	110,182	289,736
Interest earnings	1,786,732	1,166,987	619,745	Interest on general debt	2,196,149	1,152,847	1,043,302
Special assessments	14,103	-	14,103	General expenditure, n.e.c.			
Sale of property	56,227	832	55,395	Miscellaneous commercial activities	-	-	-
Other general revenue	2,925,260	1,970,208	955,052	Other and unallocable	4,531,346	2,168,873	2,362,473
Utility revenue	1,211,711	498,767	712,944	Utility expenditure	2,535,188	1,886,142	649,046
Water supply	635,337	27,909	607,428	Capital outlay	967,018	896,924	70,094
Electric power	89,162	-	89,162	Water supply	555,396	23,096	532,300
Gas supply	-	-	-	Electric power	68,945	-	68,945
Transit	487,212	470,858	16,354	Gas supply	607	-	607
Liquor store revenue	-	-	-	Transit	1,910,240	1,863,046	47,194
Insurance trust revenue	9,615,137	9,603,676	11,461	Liquor store expenditure	-	-	-
Unemployment compensation	1,454,376	1,454,376	-	Insurance trust expenditure	4,746,140	4,736,835	9,305
Employee retirement	7,638,621	7,627,160	11,461	Unemployment compensation	1,015,087	1,015,087	-
Workers' compensation	138,287	138,287	-	Employee retirement	3,234,469	3,225,164	9,305
Other insurance trust revenue	383,853	383,853	-	Workers' compensation	120,432	120,432	-
Expenditure¹	54,590,246	34,783,171	28,659,632	Other insurance trust	376,152	376,152	-
By character and object:				Debt outstanding	50,314,502	28,938,283	21,376,219
Intergovernmental expenditure ¹	78,416	8,639,491	291,482	Short-term	1,259,507	9,322	1,250,184
Direct expenditure	54,511,830	26,143,680	28,368,150	Long-term	49,054,995	28,928,961	20,126,035
Current operations	41,737,734	17,544,969	24,192,765	Full faith and credit	16,803,492	3,852,370	12,951,123
Capital outlay	4,952,035	2,367,710	2,584,325	Nonguaranteed	32,251,503	25,076,591	7,174,912
Construction	3,682,023	1,801,835	1,880,188	Long-term debt by purpose			
Other capital outlay	1,270,012	565,875	704,137	Public debt for private purposes	12,010,724	10,804,451	1,206,273
Assistance and subsidies	815,447	334,031	481,416	Education	6,960,786	2,241,266	4,719,520
Interest on debt	2,260,474	1,160,135	1,100,339	Utilities	1,249,534	135,235	1,114,300
Insurance benefits and repayments	4,746,140	4,736,835	9,305	Other	28,833,951	15,748,009	13,085,942
Exhibit: Salaries and wages	19,111,527	5,816,026	13,295,501	Long-term debt issued	6,387,908	3,860,165	2,527,743
Direct expenditure by function	54,511,830	26,143,680	28,368,150	Long-term debt retired	4,356,874	2,857,415	1,499,460
Direct general expenditure	47,230,502	19,520,703	27,709,799	Cash and security holdings	95,976,789	82,747,248	13,229,541
Capital outlay	3,985,017	1,470,786	2,514,231	Insurance trust funds	59,914,936	59,814,528	100,408
Other direct general expenditure	43,245,485	18,049,917	25,195,568	Unemployment compensation	2,927,979	2,927,979	-
Education services:				Employee retirement	56,732,721	56,632,313	100,408
Education	18,787,558	4,477,856	14,309,702	Workers' compensation	159,758	159,758	-
Capital outlay	1,715,621	408,845	1,306,776	Miscellaneous	94,478	94,478	-
Higher education	3,484,316	2,765,470	718,846	Other than insurance trust funds	36,061,853	22,932,720	13,129,133
Capital outlay	399,097	321,572	77,525	By purpose			
Elementary & secondary	14,861,725	1,270,869	13,590,856	Offsets to debt	14,353,002	12,167,585	2,185,417
Capital outlay	1,315,375	86,124	1,229,251	Bond funds	4,471,304	1,539,788	2,931,516
Other education	441,517	441,517	-	Other	17,237,547	9,225,347	8,012,200
Libraries	248,917	4,075	244,842				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	New Mexico			Description	New Mexico		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (April 1, 2000, in thousands)	1,819	1,819	1,819	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	39,943	39,943	39,943	Direct general expenditures - Con.			
Revenue¹	13,072,685	10,570,408	5,011,174	Social services and income maintenance:			
General revenue²	10,061,979	7,887,550	4,683,326	Public welfare	1,515,110	1,462,832	52,278
Intergovernmental revenue ²	2,398,471	2,187,357	2,720,011	Cash assistance payments	145,125	144,566	559
From Federal Government	2,398,471	2,132,038	266,433	Vendor payments	1,133,998	1,112,427	21,571
From State government	(¹)	-	2,453,578	Other public welfare	235,987	205,839	30,148
From local governments ²	(¹)	55,319	(¹)	Hospitals	483,327	357,037	126,290
General revenue from own sources	7,663,508	5,700,193	1,963,315	Capital outlay	18,819	18,096	723
Taxes	4,800,578	3,743,178	1,057,400	Health	328,711	302,504	26,207
Property	620,463	34,877	585,586	Social insurance administration	49,275	49,275	-
Sales and gross receipts	2,433,543	2,006,930	426,613	Veterans' services	1,437	1,437	-
General sales	1,867,700	1,502,319	365,381	Transportation:			
Selective sales	565,843	504,611	61,232	Highways	1,064,135	856,240	207,895
Motor fuel	233,176	233,176	-	Capital outlay	343,013	257,131	85,882
Alcoholic beverage	36,750	36,748	2	Air transportation (airports)	55,969	1,772	54,197
Tobacco products	24,242	24,242	-	Parking facilities	6,601	-	6,601
Public utilities	40,354	7,012	33,342	Sea and inland port facilities	74	-	74
Other selective sales	231,321	203,433	27,888	Transit subsidies	37	-	37
Individual income	880,859	880,859	-	Public safety:			
Corporate income	159,338	159,338	-	Police protection	382,185	77,574	304,611
Motor vehicle license	142,405	142,405	-	Fire protection	129,477	-	129,477
Other taxes	563,970	518,769	45,201	Correction	315,419	216,722	98,697
Charges and miscellaneous general revenue	2,862,930	1,957,015	905,915	Capital outlay	8,891	3,003	5,888
Current charges	1,310,427	759,252	551,175	Protective inspection and regulation	62,927	53,559	9,368
Education	478,172	405,515	72,657	Environment and housing:			
Institutions of higher education	404,486	375,477	29,009	Natural resources	182,069	135,824	46,245
School lunch sales (gross)	22,319	-	22,319	Capital outlay	42,357	31,534	10,823
Hospitals	429,266	302,740	126,526	Parks and recreation	207,206	43,333	163,873
Highways	4,794	1,777	3,017	Capital outlay	43,789	2,168	41,621
Air transportation (airports)	58,925	-	58,925	Housing and community development	91,163	9,145	82,018
Parking facilities	6,635	-	6,635	Sewerage	126,734	9,387	117,347
Sea and inland port facilities	-	-	-	Capital outlay	52,309	253	52,056
Natural resources	27,542	17,887	9,655	Solid waste management	104,273	2,533	101,740
Parks and recreation	22,124	2,235	19,889	Capital outlay	10,365	-	10,365
Housing and community development	14,886	6,451	8,435	Governmental administration:			
Sewerage	97,406	-	97,406	Financial administration	219,594	126,457	93,137
Solid waste management	90,656	-	90,656	Judicial and legal	166,974	148,213	18,761
Other charges	80,021	22,647	57,374	General public buildings	61,699	26,929	34,770
Miscellaneous general revenue	1,552,503	1,197,763	354,740	Other governmental administration	119,681	25,016	94,665
Interest earnings	759,814	538,077	221,737	Interest on general debt	374,532	178,646	195,886
Special assessments	8,893	-	8,893	General expenditure, n.e.c.			
Sale of property	5,171	319	4,852	Miscellaneous commercial activities	-	-	-
Other general revenue	778,625	659,367	119,258	Other and unallocable	323,247	75,136	248,111
Utility revenue	327,848	-	327,848	Utility expenditure	380,922	-	380,922
Water supply	169,794	-	169,794	Capital outlay	104,205	-	104,205
Electric power	128,390	-	128,390	Water supply	213,004	-	213,004
Gas supply	26,376	-	26,376	Electric power	104,771	-	104,771
Transit	3,288	-	3,288	Gas supply	19,233	-	19,233
Liquor store revenue	-	-	-	Transit	43,914	-	43,914
Insurance trust revenue	2,682,858	2,682,858	-	Liquor store expenditure	-	-	-
Unemployment compensation	116,876	116,876	-	Insurance trust expenditure	715,172	715,172	-
Employee retirement	2,565,982	2,565,982	-	Unemployment compensation	72,442	72,442	-
Workers' compensation	4,794	-	-	Employee retirement	642,730	642,730	-
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
Expenditure²	11,194,843	8,700,579	4,963,389	Other insurance trust	-	-	-
By character and object:				Debt outstanding	7,652,261	3,625,232	4,027,029
Intergovernmental expenditure ¹	-	2,447,354	21,771	Short-term	6,734	1,251	5,483
Direct expenditure	11,194,843	6,253,225	4,941,618	Long-term	7,645,527	3,623,981	4,021,546
Current operations	8,405,363	4,507,411	3,897,952	Full faith and credit	2,120,068	934,662	1,185,406
Capital outlay	1,440,345	634,403	805,942	Nonguaranteed	5,525,459	2,689,319	2,836,140
Construction	1,098,632	515,721	582,911	Long-term debt by purpose			
Other capital outlay	341,713	118,682	223,031	Public debt for private purposes	2,933,929	1,723,273	1,210,656
Assistance and subsidies	218,152	217,593	569	Education	1,295,482	497,815	797,667
Interest on debt	415,811	178,646	237,165	Utilities	705,293	-	705,293
Insurance benefits and repayments	715,172	715,172	-	Other	2,710,823	1,402,893	1,307,930
Exhibit: Salaries and wages	3,424,066	1,323,085	2,100,981	Long-term debt issued	1,199,535	812,943	386,592
Direct expenditure by function	11,194,843	6,253,225	4,941,618	Long-term debt retired	754,629	348,213	406,415
Direct general expenditure	10,098,749	5,538,053	4,560,696	Cash and security holdings	35,570,450	32,208,522	3,361,928
Capital outlay	1,336,140	634,403	701,737	Insurance trust funds	15,033,670	15,033,670	-
Other direct general expenditure	8,762,609	4,903,650	3,858,959	Unemployment compensation	529,416	529,416	-
Education services:				Employee retirement	14,504,254	14,504,254	-
Education	3,695,920	1,374,138	2,321,782	Workers' compensation	-	-	-
Capital outlay	569,786	280,436	289,350	Miscellaneous	-	-	-
Higher education	1,408,786	1,220,429	188,357	Other than insurance trust funds	20,536,780	17,174,852	3,361,928
Capital outlay	311,713	278,098	33,615	By purpose			
Elementary & secondary	2,133,425	-	2,133,425	Offsets to debt	3,409,254	1,950,795	1,458,459
Capital outlay	255,735	-	255,735	Bond funds	858,526	304,721	553,805
Other education	153,709	153,709	-	Other	16,269,000	14,919,336	1,349,664
Libraries	30,973	4,344	26,629				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	New York			Description	New York		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	18,976	18,976	18,976	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	658,720	658,720	658,720	Direct general expenditures - Con.			
Revenue¹	188,906,822	111,397,057	115,278,236	Social services and income maintenance:			
General revenue²	143,901,343	84,765,365	96,904,449	Public welfare	29,185,151	20,697,957	8,487,194
Intergovernmental revenue ²	29,248,826	32,520,574	34,496,723	Cash assistance payments	2,357,040	-	2,357,040
From Federal Government	29,248,826	26,205,929	3,042,897	Vendor payments	20,487,203	20,040,335	446,868
From State government	(¹)	-	31,453,826	Other public welfare	6,340,908	657,622	5,683,286
From local governments ²	(¹)	6,314,645	(¹)	Hospitals	8,075,704	3,197,781	4,877,923
General revenue from own sources	114,652,517	52,244,791	62,407,726	Capital outlay	328,630	186,391	142,239
Taxes	86,868,188	41,735,841	45,132,347	Health	3,492,012	1,321,460	2,170,552
Property	25,201,914	-	25,201,914	Social insurance administration	300,983	300,983	-
Sales and gross receipts	22,465,377	13,307,079	9,158,298	Veterans' services	7,856	7,856	-
General sales	16,473,484	8,563,323	7,910,161	Transportation:			
Selective sales	5,991,893	4,743,756	1,248,137	Highways	6,834,621	3,147,106	3,687,515
Motor fuel	521,670	521,670	-	Capital outlay	4,193,622	2,514,168	1,679,454
Alcoholic beverage	204,141	182,914	21,227	Air transportation (airports)	1,356,632	70,987	1,285,645
Tobacco products	699,368	668,251	31,117	Parking facilities	38,382	-	38,382
Public utilities	2,121,729	1,605,873	516,056	Sea and inland port facilities	159,926	6,366	153,560
Other selective sales	2,444,985	1,765,248	679,737	Transit subsidies	155,220	-	155,220
Individual income	28,639,541	23,194,281	5,445,261	Public safety:			
Corporate income	6,047,224	2,771,556	3,275,668	Police protection	5,716,952	421,887	5,295,065
Motor vehicle license	783,577	632,632	150,945	Fire protection	2,199,674	-	2,199,674
Other taxes	3,730,555	1,830,293	1,900,262	Correction	4,392,230	2,298,197	2,094,033
Charges and miscellaneous general revenue	27,784,329	10,508,950	17,275,379	Capital outlay	465,581	346,646	118,935
Current charges	16,805,906	4,570,517	12,235,389	Protective inspection and regulation	662,983	439,320	223,663
Education	2,363,405	1,637,266	726,139	Environment and housing:			
Institutions of higher education	1,994,832	1,584,527	410,305	Natural resources	440,747	366,212	74,535
School lunch sales (gross)	244,200	-	244,200	Capital outlay	57,197	48,692	8,505
Hospitals	4,725,091	1,673,363	3,051,728	Parks and recreation	1,783,119	494,506	1,288,613
Highways	2,028,207	479,248	1,548,959	Capital outlay	504,701	173,379	331,322
Air transportation (airports)	1,494,123	28,840	1,465,283	Housing and community development	2,979,475	175,521	2,803,954
Parking facilities	140,185	-	140,185	Sewerage	1,786,347	19,912	1,766,435
Sea and inland port facilities	123,765	5,693	118,072	Capital outlay	983,988	454	983,534
Natural resources	6,241	3,741	2,500	Solid waste management	2,152,295	183,486	1,968,809
Parks and recreation	397,668	151,468	246,200	Capital outlay	384,147	132,852	251,295
Housing and community development	786,926	23,144	763,782	Governmental administration:			
Sewerage	1,304,086	3,266	1,300,820	Financial administration	2,346,713	1,607,904	738,809
Solid waste management	421,179	-	421,179	Judicial and legal	2,262,471	1,406,602	855,869
Other charges	3,015,030	564,488	2,450,542	General public buildings	895,556	174,528	721,028
Miscellaneous general revenue	10,978,423	5,938,433	5,039,990	Other governmental administration	961,341	279,553	681,788
Interest earnings	4,659,141	2,526,154	2,132,987	Interest on general debt	9,259,431	3,663,143	5,596,288
Special assessments	71,898	-	71,898	General expenditure, n.e.c.	15,777	-	15,777
Sale of property	151,991	21,403	130,588	Miscellaneous commercial activities	11,159,451	2,810,449	8,349,002
Other general revenue	6,095,393	3,390,876	2,704,517	Other and unallocable	-	-	-
Utility revenue	8,429,095	2,360,227	6,068,868	Utility expenditure	15,132,731	6,377,761	8,754,970
Water supply	1,424,595	-	1,424,595	Capital outlay	3,884,698	2,686,331	1,198,367
Electric power	3,894,955	1,458,376	2,436,579	Water supply	1,693,192	-	1,693,192
Gas supply	3,005	-	3,005	Electric power	3,794,708	1,644,701	2,150,007
Transit	3,106,540	901,851	2,204,689	Gas supply	-	-	-
Liquor store revenue	-	-	-	Transit	9,644,831	4,733,060	4,911,771
Insurance trust revenue	36,576,384	24,271,465	12,304,919	Liquor store expenditure	-	-	-
Unemployment compensation	1,841,496	1,841,496	-	Insurance trust expenditure	16,079,040	9,929,669	6,149,371
Employee retirement	32,936,717	20,631,798	12,304,919	Unemployment compensation	1,464,733	1,464,733	-
Workers' compensation	1,798,171	1,798,171	-	Employee retirement	12,987,593	6,838,222	6,149,371
Other insurance trust revenue	-	-	-	Workers' compensation	1,626,714	1,626,714	-
Expenditure²	171,858,216	96,924,806	111,561,910	Other insurance trust	-	-	-
By character and object:				Debt outstanding	177,549,900	78,615,990	98,933,910
Intergovernmental expenditure ¹	626,000	31,273,000	5,981,500	Short-term	5,375,443	308,136	5,067,307
Direct expenditure	171,232,216	65,651,806	105,580,410	Long-term	172,174,457	78,307,854	93,866,603
Current operations	122,260,547	42,830,084	79,430,463	Full faith and credit	63,242,280	9,892,406	53,349,874
Capital outlay	18,740,748	7,761,011	10,979,737	Nonguaranteed	108,932,177	68,415,448	40,516,729
Construction	14,143,112	5,643,155	8,499,957	Long-term debt by purpose			
Other capital outlay	4,597,636	2,117,856	2,479,780	Public debt for private purposes	32,577,087	22,053,701	10,523,386
Assistance and subsidies	3,229,434	872,394	2,357,040	Education	23,415,705	8,352,360	15,063,345
Interest on debt	10,922,447	4,258,648	6,663,799	Utilities	35,537,886	12,997,990	22,539,896
Insurance benefits and repayments	16,079,040	9,929,669	6,149,371	Other	80,643,779	34,903,803	45,739,976
Exhibit: Salaries and wages	52,295,112	11,107,251	41,187,861	Long-term debt issued	23,170,675	6,996,588	16,174,087
Direct expenditure by function	171,232,216	65,651,806	105,580,410	Long-term debt retired	16,205,247	4,804,927	11,400,321
Direct general expenditure	140,020,445	49,344,376	90,676,069	Cash and security holdings	341,157,884	211,313,961	129,843,923
Capital outlay	14,856,050	5,074,680	9,781,370	Insurance trust funds	246,980,670	157,417,432	89,563,238
Other direct general expenditure	125,164,395	44,269,696	80,894,699	Unemployment compensation	1,249,116	1,249,116	-
Education services:				Employee retirement	238,000,763	148,437,525	89,563,238
Education	40,630,366	6,224,543	34,405,823	Workers' compensation	7,730,791	7,730,791	-
Capital outlay	3,973,638	606,491	3,367,147	Miscellaneous	-	-	-
Higher education	6,095,308	4,927,179	1,168,129	Other than insurance trust funds	94,177,214	53,896,529	40,280,685
Capital outlay	693,865	581,502	112,363	By purpose			
Elementary & secondary	33,237,694	-	33,237,694	Offsets to debt	54,008,084	36,558,090	17,449,994
Capital outlay	3,254,784	-	3,254,784	Bond funds	11,849,068	3,906,356	7,942,712
Other education	1,297,364	1,297,364	-	Other	28,320,062	13,432,083	14,887,979
Libraries	769,030	28,117	740,913				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	North Carolina			Description	North Carolina		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	8,049	8,049	8,049	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	217,137	217,137	217,137	Direct general expenditures - Con.			
Revenue¹	50,541,785	34,361,400	26,160,067	Social services and income maintenance:			
General revenue¹	41,131,439	27,762,320	23,348,801	Public welfare	6,299,233	5,158,065	1,141,168
Intergovernmental revenue ²	9,051,344	8,590,697	10,440,329	Cash assistance payments	691,524	272,019	419,505
From Federal Government	9,051,344	8,055,139	996,205	Vendor payments	4,123,083	4,080,241	42,842
From State government	(¹)	-	9,444,124	Other public welfare	1,484,626	805,805	678,821
From local governments ³	(¹)	535,558	(¹)	Hospitals	3,823,391	1,247,695	2,575,696
General revenue from own sources	32,080,095	19,171,623	12,908,472	Capital outlay	184,790	26,190	158,600
Taxes	21,440,029	15,315,386	6,124,643	Health	1,713,098	484,484	1,228,614
Property	4,607,461	4,607,442	19	Social insurance administration	105,756	105,756	-
Sales and gross receipts	7,201,017	5,941,139	1,259,878	Veterans' services	7,159	7,159	-
General sales	4,519,995	3,374,566	1,145,429	Transportation:			
Selective sales	2,681,022	2,566,573	114,449	Highways	2,637,059	2,255,827	381,232
Motor fuel	1,066,670	1,066,670	-	Capital outlay	1,573,995	1,455,411	118,584
Alcoholic beverage	199,655	192,629	7,026	Air transportation (airports)	213,290	4,029	209,261
Tobacco products	42,026	42,026	-	Parking facilities	15,301	-	15,301
Public utilities	386,551	386,551	-	Sea and inland port facilities	23,521	23,521	-
Other selective sales	986,120	878,697	107,423	Transit subsidies	145	-	145
Individual income	7,209,670	7,209,670	-	Public safety:			
Corporate income	1,197,162	1,197,162	-	Police protection	1,381,315	350,889	1,030,426
Motor vehicle license	409,680	392,182	17,498	Fire protection	480,366	-	480,366
Other taxes	815,039	575,214	239,825	Correction	1,158,568	905,664	252,904
Charges and miscellaneous general revenue	10,640,066	3,856,237	6,783,829	Capital outlay	78,088	32,920	45,168
Current charges	7,659,237	2,385,340	5,273,897	Protective inspection and regulation	198,093	111,847	86,246
Education	1,873,067	1,411,633	461,434	Environment and housing:			
Institutions of higher education	1,599,101	1,401,567	197,534	Natural resources	749,361	558,985	190,376
School lunch sales (gross)	210,846	-	210,846	Capital outlay	95,317	62,144	33,173
Hospitals	3,385,069	708,437	2,676,632	Parks and recreation	604,575	152,297	452,278
Highways	6,102	6,102	-	Capital outlay	193,142	46,485	146,657
Air transportation (airports)	163,878	-	163,878	Housing and community development	603,236	52,017	551,219
Parking facilities	21,408	-	21,408	Sewerage	597,593	392	597,201
Sea and inland port facilities	24,256	24,256	-	Capital outlay	39,237	10	39,227
Natural resources	43,450	40,463	2,987	Solid waste management	559,327	14,856	544,471
Parks and recreation	113,467	6,956	106,511	Capital outlay	53,668	507	53,161
Housing and community development	89,551	5,012	84,539	Governmental administration:			
Sewerage	854,531	-	854,531	Financial administration	447,283	228,002	219,281
Solid waste management	352,645	260	352,385	Judicial and legal	470,322	407,349	62,973
Other charges	731,813	182,221	549,592	General public buildings	246,109	31,968	214,141
Miscellaneous general revenue	2,980,829	1,470,897	1,509,932	Other governmental administration	409,839	56,737	353,102
Interest earnings	1,763,288	923,573	839,715	Interest on general debt	1,259,063	585,449	673,614
Special assessments	11,735	-	11,735	General expenditure, n.e.c.			
Sale of property	29,792	671	29,121	Miscellaneous commercial activities	12,096	1,198	10,898
Other general revenue	1,176,014	546,653	629,361	Other and unallocable	2,091,934	982,545	1,109,389
Utility revenue	2,425,097	-	2,425,097	Utility expenditure	3,013,032	-	3,013,032
Water supply	392,202	-	392,202	Capital outlay	701,668	-	701,668
Electric power	1,899,490	-	1,899,490	Water supply	895,711	-	895,711
Gas supply	106,211	-	106,211	Electric power	1,884,855	-	1,884,855
Transit	27,194	-	27,194	Gas supply	97,397	-	97,397
Liquor store revenue	343,175	-	343,175	Transit	135,069	-	135,069
Insurance trust revenue	6,642,074	6,599,080	42,994	Liquor store expenditure	296,648	-	296,648
Unemployment compensation	401,720	401,720	-	Insurance trust expenditure	2,390,434	2,373,374	17,060
Employee retirement	6,240,354	6,197,360	42,994	Unemployment compensation	437,130	437,130	-
Workers' compensation	-	-	-	Employee retirement	1,953,304	1,936,244	17,060
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
Expenditure¹	46,134,556	29,615,132	26,145,002	Other insurance trust	-	-	-
By character and object:				Debt outstanding	29,114,420	9,336,374	19,778,045
Intergovernmental expenditure ¹	-	9,301,095	324,483	Short-term	20,645	19,165	1,480
Direct expenditure	46,134,556	20,314,037	25,820,519	Long-term	29,093,775	9,317,209	19,776,565
Current operations	35,454,494	14,676,763	20,777,731	Full faith and credit	9,701,264	3,205,384	6,495,880
Capital outlay	5,680,180	2,173,964	3,506,216	Nonguaranteed	19,392,511	6,111,825	13,280,685
Construction	4,000,106	1,569,595	2,430,511	Long-term debt by purpose			
Other capital outlay	1,680,074	604,369	1,075,705	Public debt for private purposes	7,287,836	5,363,716	1,924,120
Assistance and subsidies	923,992	504,487	419,505	Education	6,067,058	2,706,632	3,360,426
Interest on debt	1,685,456	585,449	1,100,007	Utilities	7,171,633	-	7,171,633
Insurance benefits and repayments	2,390,434	2,373,374	17,060	Other	8,567,248	1,246,861	7,320,386
Exhibit: Salaries and wages	15,316,673	4,676,569	10,640,104	Long-term debt issued	4,090,993	1,509,128	2,581,865
				Long-term debt retired	1,969,953	419,139	1,550,815
Direct expenditure by function	46,134,556	20,314,037	25,820,519	Cash and security holdings	86,915,020	73,229,274	13,685,746
Direct general expenditure	40,434,442	17,940,663	22,493,779	Insurance trust funds	58,771,221	58,444,328	326,893
Capital outlay	4,978,512	2,173,964	2,804,548	Unemployment compensation	1,220,066	1,220,066	-
Other direct general expenditure	35,455,930	15,766,699	19,689,231	Employee retirement	57,551,155	57,224,262	326,893
Education services:				Workers' compensation	-	-	-
Education	14,163,565	4,203,222	9,960,343	Miscellaneous	-	-	-
Capital outlay	1,805,970	377,327	1,428,643	Other than insurance trust funds	28,143,799	14,784,946	13,358,853
Higher education	4,491,586	3,533,429	958,157	By purpose			
Capital outlay	415,641	336,208	79,433	Offsets to debt	7,699,274	5,456,143	2,243,131
Elementary & secondary	9,099,218	97,032	9,002,186	Bond funds	2,038,859	547,844	1,491,015
Capital outlay	1,378,771	29,561	1,349,210	Other	18,405,666	8,780,959	9,624,707
Other education	572,761	572,761	-				
Libraries	163,844	10,710	153,134				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	North Dakota			Description	North Dakota		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	642	642	642	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	15,836	15,836	15,836	Direct general expenditures - Con.			
Revenue¹	4,495,196	3,295,400	1,790,748	Social services and income maintenance:			
General revenue²	3,913,805	2,797,649	1,707,108	Public welfare	579,839	544,489	35,350
Intergovernmental revenue ²	1,125,502	1,002,136	714,318	Cash assistance payments	14,544	13,445	1,099
From Federal Government	1,125,502	973,597	151,905	Vendor payments	368,580	366,115	2,465
From State government	(¹)	-	562,413	Other public welfare	196,715	164,929	31,786
From local governments ²	(¹)	28,539	(¹)	Hospitals	42,548	42,472	76
General revenue from own sources	2,788,303	1,795,513	992,790	Capital outlay	1,162	1,162	-
Taxes	1,768,115	1,172,373	595,742	Health	48,187	30,436	17,751
Property	527,062	2,486	524,576	Social insurance administration	7,370	7,370	-
Sales and gross receipts	714,180	655,048	59,132	Veterans' services	647	647	-
General sales	381,401	330,269	51,132	Transportation:			
Selective sales	332,779	324,779	8,000	Highways	450,137	294,287	155,850
Motor fuel	110,546	110,546	-	Capital outlay	267,782	221,182	46,600
Alcoholic beverage	5,431	5,431	-	Air transportation (airports)	27,425	488	26,937
Tobacco products	22,826	22,826	-	Parking facilities	4,293	-	4,293
Public utilities	32,809	28,288	4,521	Sea and inland port facilities	50	-	50
Other selective sales	161,167	157,688	3,479	Transit subsidies	-	-	-
Individual income	198,621	198,621	-	Public safety:			
Corporate income	78,221	78,221	-	Police protection	68,182	12,125	56,057
Motor vehicle license	43,626	43,626	-	Fire protection	45,364	-	45,364
Other taxes	206,405	194,371	12,034	Correction	40,430	28,856	11,574
Charges and miscellaneous general revenue	1,020,188	623,140	397,048	Capital outlay	2,568	1,244	1,324
Current charges	624,393	428,902	195,491	Protective inspection and regulation	24,840	21,967	2,873
Education	251,627	211,529	40,098	Environment and housing:			
Institutions of higher education	209,174	209,174	-	Natural resources	104,297	74,738	29,559
School lunch sales (gross)	17,594	-	17,594	Capital outlay	11,363	9,309	2,054
Hospitals	6,782	6,497	285	Parks and recreation	124,189	9,133	115,056
Highways	1,663	691	972	Capital outlay	50,528	1,371	49,157
Air transportation (airports)	16,834	-	16,834	Housing and community development	92,315	11,050	81,265
Parking facilities	1,522	-	1,522	Sewerage	18,679	-	18,679
Sea and inland port facilities	-	-	-	Capital outlay	2,554	-	2,554
Natural resources	14,913	13,254	1,659	Solid waste management	30,171	-	30,171
Parks and recreation	32,495	1,339	31,156	Capital outlay	3,426	-	3,426
Housing and community development	6,119	481	5,638	Governmental administration:			
Sewerage	27,650	-	27,650	Financial administration	72,067	41,201	30,866
Solid waste management	33,176	-	33,176	Judicial and legal	55,424	27,882	27,542
Other charges	231,612	195,111	36,501	General public buildings	19,932	2,575	17,357
Miscellaneous general revenue	395,795	194,238	201,557	Other governmental administration	23,618	8,512	15,106
Interest earnings	168,711	92,940	75,771	Interest on general debt	145,966	77,092	68,874
Special assessments	33,302	-	33,302	General expenditure, n.e.c.			
Sale of property	1,779	372	1,407	Miscellaneous commercial activities	133,901	133,901	-
Other general revenue	192,003	100,926	91,077	Other and unallocable	250,386	95,980	154,406
Utility revenue	69,781	-	69,781	Utility expenditure	73,078	-	73,078
Water supply	60,119	-	60,119	Capital outlay	10,862	-	10,862
Electric power	8,371	-	8,371	Water supply	63,135	-	63,135
Gas supply	145	-	145	Electric power	6,334	-	6,334
Transit	1,146	-	1,146	Gas supply	-	-	-
Liquor store revenue	-	-	-	Transit	3,609	-	3,609
Insurance trust revenue	511,610	497,751	13,859	Liquor store expenditure	-	-	-
Unemployment compensation	37,171	37,171	-	Insurance trust expenditure	294,235	286,995	7,240
Employee retirement	327,548	313,689	13,859	Unemployment compensation	31,784	31,784	-
Workers' compensation	146,891	146,891	-	Employee retirement	111,819	104,579	7,240
Other insurance trust revenue	-	-	-	Workers' compensation	150,632	150,632	-
Expenditure¹	4,040,996	2,855,663	1,785,895	Other insurance trust	-	-	-
By character and object:				Debt outstanding	2,780,540	1,519,729	1,260,812
Intergovernmental expenditure ¹	-	589,807	10,755	Short-term	12,860	-	12,860
Direct expenditure	4,040,996	2,265,856	1,775,140	Long-term	2,767,680	1,519,729	1,247,952
Current operations	2,912,050	1,568,794	1,343,256	Full faith and credit	511,520	-	511,521
Capital outlay	652,343	303,186	349,157	Nonguaranteed	2,256,160	1,519,729	736,431
Construction	559,998	279,093	280,905	Long-term debt by purpose			
Other capital outlay	92,345	24,093	68,252	Public debt for private purposes	1,340,067	939,450	400,617
Assistance and subsidies	30,888	29,789	1,099	Education	190,134	55,313	134,821
Interest on debt	151,480	77,092	74,388	Utilities	106,831	-	106,831
Insurance benefits and repayments	294,235	286,995	7,240	Other	1,130,648	524,966	605,683
Exhibit: Salaries and wages	1,141,415	475,647	665,768	Long-term debt issued	560,293	418,852	141,441
Direct expenditure by function	4,040,996	2,265,856	1,775,140	Long-term debt retired	333,883	228,524	105,359
Direct general expenditure	3,673,683	1,978,861	1,694,822	Cash and security holdings	8,358,297	6,841,990	1,516,307
Capital outlay	641,481	303,186	338,295	Insurance trust funds	3,701,061	3,538,031	163,030
Other direct general expenditure	3,032,202	1,675,675	1,356,527	Unemployment compensation	21,993	21,993	-
Education services:				Employee retirement	2,786,784	2,623,754	163,030
Education	1,254,617	512,209	742,408	Workers' compensation	892,284	892,284	-
Capital outlay	124,822	43,611	81,211	Miscellaneous	-	-	-
Higher education	461,052	461,052	-	Other than insurance trust funds	4,657,236	3,303,959	1,353,277
Capital outlay	43,252	43,252	-	By purpose			
Elementary & secondary	742,408	-	742,408	Offsets to debt	1,967,353	1,493,548	473,805
Capital outlay	81,211	-	81,211	Bond funds	157,278	25,402	131,876
Other education	51,157	51,157	-	Other	2,532,605	1,785,009	747,596
Libraries	8,809	1,451	7,358				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Ohio			Description	Ohio		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	11,353	11,353	11,353	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	317,818	317,818	317,818	Direct general expenditures - Con.			
Revenue¹	80,074,128	55,273,594	37,393,555	Social services and income maintenance:			
General revenue²	59,017,355	36,165,934	35,444,442	Public welfare	9,566,967	7,658,987	1,907,980
Intergovernmental revenue ²	10,933,057	10,073,755	13,452,323	Cash assistance payments	674,973	572,352	102,621
From Federal Government	10,933,057	9,842,271	1,090,786	Vendor payments	6,835,492	6,484,505	350,987
From State government	(¹)	-	12,361,537	Other public welfare	2,056,502	602,130	1,454,372
From local governments ²	(¹)	231,484	(¹)	Hospitals	2,210,529	1,231,527	979,002
General revenue from own sources	48,084,298	26,092,179	21,992,119	Capital outlay	185,516	102,354	83,162
Taxes	34,238,674	19,676,365	14,562,309	Health	2,751,983	832,744	1,919,239
Property	9,544,118	22,615	9,521,503	Social insurance administration	221,641	221,641	-
Sales and gross receipts	10,352,762	9,058,711	1,294,051	Veterans' services	1,343	1,343	-
General sales	7,431,610	6,263,251	1,168,359	Transportation:			
Selective sales	2,921,152	2,795,460	125,692	Highways	3,950,675	2,133,934	1,816,741
Motor fuel	1,413,841	1,404,946	8,895	Capital outlay	2,360,349	1,669,186	691,163
Alcoholic beverage	94,195	83,776	10,419	Air transportation (airports)	275,919	1,901	274,018
Tobacco products	295,184	289,434	5,750	Parking facilities	28,313	-	28,313
Public utilities	645,351	642,111	3,240	Sea and inland port facilities	2,411	-	2,411
Other selective sales	472,581	375,193	97,388	Transit subsidies	827	-	827
Individual income	11,451,332	8,241,227	3,210,105	Public safety:			
Corporate income	630,607	630,607	-	Police protection	2,124,836	224,802	1,900,034
Motor vehicle license	714,489	607,600	106,889	Fire protection	1,013,613	-	1,013,613
Other taxes	1,545,366	1,115,605	429,761	Correction	1,937,408	1,486,675	450,733
Charges and miscellaneous general revenue	13,845,624	6,415,814	7,429,810	Capital outlay	281,174	198,046	83,128
Current charges	8,367,540	3,602,385	4,765,155	Protective inspection and regulation	253,434	165,839	87,595
Education	3,395,418	2,488,802	906,616	Environment and housing:			
Institutions of higher education	2,601,858	2,473,289	128,569	Natural resources	425,482	337,394	88,088
School lunch sales (gross)	276,148	-	276,148	Capital outlay	109,535	71,381	38,154
Hospitals	1,492,850	704,011	788,839	Parks and recreation	1,181,712	132,006	1,049,706
Highways	232,826	192,327	40,499	Capital outlay	569,096	70,800	498,296
Air transportation (airports)	185,488	-	185,488	Housing and community development	981,297	128,352	852,945
Parking facilities	32,508	-	32,508	Sewerage	1,488,128	186,625	1,301,503
Sea and inland port facilities	10,458	-	10,458	Capital outlay	588,338	180,238	408,100
Natural resources	24,126	24,002	124	Solid waste management	416,224	25,096	391,128
Parks and recreation	201,169	12,673	188,496	Capital outlay	24,925	275	24,650
Housing and community development	96,330	13,263	83,067	Governmental administration:			
Sewerage	1,398,628	2,369	1,396,259	Financial administration	1,389,104	754,889	634,215
Solid waste management	240,810	-	240,810	Judicial and legal	1,158,075	200,893	957,182
Other charges	1,056,929	164,938	891,991	General public buildings	456,230	92,855	363,375
Miscellaneous general revenue	5,478,084	2,813,429	2,664,655	Other governmental administration	571,089	89,125	481,964
Interest earnings	2,184,445	746,053	1,438,392	Interest on general debt	2,098,225	998,095	1,100,130
Special assessments	105,974	-	105,974	General expenditure, n.e.c.			
Sale of property	33,347	5,500	27,847	Miscellaneous commercial activities	4,107	1,173	2,934
Other general revenue	3,154,318	2,061,876	1,092,442	Other and unallocable	2,145,108	577,201	1,567,907
Utility revenue	1,886,304	-	1,886,304	Utility expenditure	2,212,835	-	2,212,835
Water supply	1,154,338	-	1,154,338	Capital outlay	395,887	-	395,887
Electric power	598,800	-	598,800	Water supply	1,142,075	-	1,142,075
Gas supply	35,478	-	35,478	Electric power	569,071	-	569,071
Transit	97,688	-	97,688	Gas supply	20,277	-	20,277
Liquor store revenue	479,895	479,895	-	Transit	481,412	-	481,412
Insurance trust revenue	18,690,574	18,627,765	62,809	Liquor store expenditure	305,405	305,405	-
Employment compensation	787,721	787,721	-	Insurance trust expenditure	8,250,172	8,181,468	68,704
Employee retirement	14,463,598	14,400,789	62,809	Unemployment compensation	650,085	650,085	-
Workers' compensation	3,439,255	3,439,255	-	Employee retirement	6,017,412	5,948,708	68,704
Other insurance trust revenue	-	-	-	Workers' compensation	1,582,675	1,582,675	-
Other insurance trust revenue	-	-	-	Other insurance trust	-	-	-
Expenditure²	68,418,276	44,630,567	36,945,677	Debt outstanding	42,086,957	18,087,387	23,999,571
By character and object:				Short-term	1,318,287	178,464	1,139,823
Intergovernmental expenditure ¹	1,125	12,932,081	227,012	Long-term	40,768,670	17,908,923	22,859,748
Direct expenditure	68,417,151	31,698,486	36,718,665	Full faith and credit	15,229,929	4,845,208	10,384,722
Current operations	47,975,558	17,895,083	30,080,475	Nonguaranteed	25,538,741	13,063,715	12,475,026
Capital outlay	8,500,657	3,288,366	5,212,291	Long-term debt by purpose			
Construction	6,254,680	2,661,916	3,592,764	Public debt for private purposes	13,900,055	7,324,245	6,575,810
Other capital outlay	2,245,977	626,450	1,619,527	Education	8,063,530	3,457,700	4,605,830
Assistance and subsidies	1,438,095	1,335,474	102,621	Utilities	3,100,449	-	3,100,449
Interest on debt	2,252,669	998,095	1,254,574	Other	15,704,636	7,126,978	8,577,659
Insurance benefits and repayments	8,250,172	8,181,468	68,704	Long-term debt issued	6,666,878	2,886,148	3,780,730
Exhibit: Salaries and wages	21,133,916	5,186,771	15,947,145	Long-term debt retired	3,610,410	1,523,958	2,086,451
Direct expenditure by function	68,417,151	31,698,486	36,718,665	Cash and security holdings	174,320,509	147,209,447	27,111,062
Direct general expenditure	57,648,739	23,211,613	34,437,126	Insurance trust funds	128,651,102	125,927,897	2,723,205
Capital outlay	8,103,935	3,287,531	4,816,404	Unemployment compensation	2,507,063	2,507,063	-
Other direct general expenditure	49,544,804	19,924,082	29,620,722	Employee retirement	106,769,928	104,046,723	2,723,205
Education services:				Workers' compensation	19,374,111	19,374,111	-
Education	20,612,205	5,714,518	14,897,687	Miscellaneous	-	-	-
Capital outlay	2,204,877	784,887	1,419,990	Other than insurance trust funds	45,669,407	21,281,550	24,387,857
Higher education	5,076,566	4,673,712	402,854	By purpose			
Capital outlay	767,482	725,936	41,546	Offsets to debt	15,715,258	7,713,745	8,001,513
Elementary & secondary	14,494,833	-	14,494,833	Bond funds	4,822,258	1,315,427	3,506,831
Capital outlay	1,378,444	-	1,378,444	Other	25,131,891	12,252,378	12,879,513
Other education	1,040,806	1,040,806	-				
Libraries	381,854	13,998	367,856				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Oklahoma			Description	Oklahoma		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	3,451	3,451	3,451	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	81,668	81,668	81,668	Direct general expenditures - Con.			
Revenue¹	18,760,042	13,116,156	8,523,708	Social services and income maintenance:			
General revenue¹	15,698,191	10,783,449	7,794,564	Public welfare	885,377	863,785	21,592
Intergovernmental revenue ²	3,181,180	3,047,293	3,013,709	Cash assistance payments	61,104	61,045	59
From Federal Government	3,181,180	2,962,393	218,787	Vendor payments	358,280	358,079	201
From State government	(¹)	-	2,794,922	Other public welfare	465,993	444,661	21,332
From local governments ³	(¹)	84,900	(¹)	Hospitals	910,771	148,634	762,137
General revenue from own sources	12,517,011	7,736,156	4,780,855	Capital outlay	27,117	2,330	24,787
Taxes	8,251,421	5,840,022	2,411,399	Health	413,461	313,635	99,826
Property	1,302,616	-	1,302,616	Social insurance administration	63,064	63,064	-
Sales and gross receipts	3,234,250	2,180,507	1,053,743	Veterans' services	-	-	-
General sales	2,403,829	1,441,670	962,159	Transportation:			
Selective sales	830,421	738,837	91,584	Highways	1,403,656	976,743	426,913
Motor fuel	403,185	402,380	805	Capital outlay	874,680	765,595	109,085
Alcoholic beverage	60,889	60,889	-	Air transportation (airports)	83,482	557	82,925
Tobacco products	74,820	74,820	-	Parking facilities	7,893	-	7,893
Public utilities	93,895	15,462	78,433	Sea and inland port facilities	4,062	15	4,047
Other selective sales	197,632	185,286	12,346	Transit subsidies	-	-	-
Individual income	2,134,506	2,134,506	-	Public safety:			
Corporate income	194,145	194,145	-	Police protection	518,334	75,487	442,847
Motor vehicle license	635,160	633,002	2,158	Fire protection	266,085	-	266,085
Other taxes	750,744	697,862	52,882	Correction	511,322	462,203	49,119
Charges and miscellaneous general revenue	4,265,590	1,896,134	2,369,456	Capital outlay	17,132	15,702	1,430
Current charges	2,844,097	1,124,802	1,719,295	Protective inspection and regulation	74,197	64,779	9,418
Education	1,097,263	854,740	242,523	Environment and housing:			
Institutions of higher education	851,039	851,039	-	Natural resources	196,848	183,417	13,431
School lunch sales (gross)	61,293	-	61,293	Capital outlay	15,068	13,644	1,424
Hospitals	809,551	37,775	771,776	Parks and recreation	271,783	61,066	210,717
Highways	139,643	139,624	19	Capital outlay	98,442	8,625	89,817
Air transportation (airports)	87,912	-	87,912	Housing and community development	147,614	6,654	140,960
Parking facilities	14,377	-	14,377	Sewerage	226,444	79	226,365
Sea and inland port facilities	5,150	-	5,150	Capital outlay	100,355	-	100,355
Natural resources	11,012	6,697	4,315	Solid waste management	138,461	2,955	135,506
Parks and recreation	62,066	25,562	36,504	Capital outlay	6,874	-	6,874
Housing and community development	33,169	6,707	26,462	Governmental administration:			
Sewerage	198,546	-	198,546	Financial administration	313,022	188,968	124,054
Solid waste management	157,099	931	156,168	Judicial and legal	193,183	141,232	51,951
Other charges	228,309	52,766	175,543	General public buildings	48,235	14,837	33,398
Miscellaneous general revenue	1,421,493	771,332	650,161	Other governmental administration	193,589	43,165	150,424
Interest earnings	649,530	308,711	340,819	Interest on general debt	507,694	236,172	271,522
Special assessments	5,240	-	5,240	General expenditure, n.e.c.			
Sale of property	9,852	472	9,380	Miscellaneous commercial activities	6,372	6,258	114
Other general revenue	756,871	462,149	294,722	Other and unallocable	480,969	155,477	325,492
Utility revenue	950,713	287,058	663,655	Utility expenditure	919,002	278,337	640,665
Water supply	405,669	7,454	398,215	Capital outlay	105,482	10,590	94,892
Electric power	511,360	271,198	240,162	Water supply	408,664	2,839	405,825
Gas supply	24,427	8,406	16,021	Electric power	462,778	269,978	192,800
Transit	9,257	-	9,257	Gas supply	11,274	5,520	5,754
Liquor store revenue	-	-	-	Transit	36,286	-	36,286
Insurance trust revenue	2,111,138	2,045,649	65,489	Liquor store expenditure	-	-	-
Unemployment compensation	90,738	90,738	-	Insurance trust expenditure	1,234,177	1,204,833	29,344
Employee retirement	1,924,596	1,859,107	65,489	Unemployment compensation	106,481	106,481	-
Workers' compensation	95,804	95,804	-	Employee retirement	995,632	966,288	29,344
Other insurance trust revenue	-	-	-	Workers' compensation	132,064	132,064	-
Other insurance trust revenue	-	-	-	Other insurance trust	-	-	-
Expenditure¹	15,961,566	10,629,560	8,380,572	Debt outstanding	11,408,557	5,663,182	5,745,375
By character and object:				Short-term	63,326	-	63,326
Intergovernmental expenditure ¹	41,083	3,089,257	392	Long-term	11,345,231	5,663,182	5,682,049
Direct expenditure	15,920,483	7,540,303	8,380,180	Full faith and credit	1,963,110	300,100	1,663,010
Current operations	11,804,257	4,778,183	7,026,074	Nonguaranteed	9,382,121	5,363,082	4,019,039
Capital outlay	2,081,138	1,085,811	995,327	Long-term debt by purpose			
Construction	1,366,099	774,850	591,249	Public debt for private purposes	2,863,381	1,061,117	1,802,264
Other capital outlay	715,039	310,961	404,078	Education	1,076,854	217,662	859,192
Assistance and subsidies	163,531	163,472	59	Utilities	2,338,686	1,286,452	1,052,233
Interest on debt	637,380	308,004	329,376	Other	5,066,310	3,097,951	1,968,360
Insurance benefits and repayments	1,234,177	1,204,833	29,344	Long-term debt issued	1,110,856	577,910	532,946
Exhibit: Salaries and wages	5,488,526	1,942,932	3,545,594	Long-term debt retired	1,033,550	478,501	555,049
Direct expenditure by function	15,920,483	7,540,303	8,380,180	Cash and security holdings	30,898,085	24,403,610	6,494,475
Direct general expenditure	13,767,304	6,057,133	7,710,171	Insurance trust funds	17,359,859	16,567,976	791,883
Capital outlay	1,975,656	1,075,221	900,435	Unemployment compensation	580,765	580,765	-
Other direct general expenditure	11,791,648	4,981,912	6,809,736	Employee retirement	15,962,694	15,170,811	791,883
Education services:				Workers' compensation	816,400	816,400	-
Education	5,836,280	2,042,940	3,793,340	Miscellaneous	-	-	-
Capital outlay	478,473	192,271	286,202	Other than insurance trust funds	13,538,226	7,835,634	5,702,592
Higher education	1,782,356	1,782,356	-	By purpose			
Capital outlay	186,206	186,206	-	Offsets to debt	4,573,387	2,505,938	2,067,449
Elementary & secondary	3,811,679	18,339	3,793,340	Bond funds	1,258,497	541,660	716,837
Capital outlay	286,202	-	286,202	Other	7,706,342	4,788,036	2,918,306
Other education	242,245	242,245	-				
Libraries	65,106	5,011	60,095				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Oregon			Description	Oregon		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	3,421	3,421	3,421	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	94,854	94,854	94,854	Direct general expenditures - Con.			
Revenue¹	28,644,114	21,011,480	11,786,233	Social services and income maintenance:			
General revenue²	20,969,094	14,098,562	11,024,131	Public welfare	3,070,360	2,981,096	89,264
Intergovernmental revenue ²	5,233,082	4,684,653	4,702,028	Cash assistance payments	245,894	245,886	8
From Federal Government	5,233,082	4,625,289	607,793	Vendor payments	2,094,897	2,094,796	101
From State government	(¹)	-	4,094,235	Other public welfare	729,569	640,414	89,155
From local governments ²	(¹)	59,364	(¹)	Hospitals	1,252,602	924,106	328,496
General revenue from own sources	15,736,012	9,413,909	6,322,103	Capital outlay	43,809	15,515	28,294
Taxes	9,411,783	5,945,675	3,466,108	Health	698,276	188,054	510,222
Property	2,788,611	106	2,788,505	Social insurance administration	79,566	79,566	-
Sales and gross receipts	912,264	727,674	184,590	Veterans' services	14,966	14,966	-
General sales	-	-	-	Transportation:			
Selective sales	912,264	727,674	184,590	Highways	1,245,962	650,893	595,069
Motor fuel	484,863	473,947	10,916	Capital outlay	547,185	373,833	173,352
Alcoholic beverage	13,848	12,707	1,141	Air transportation (airports)	222,567	2,432	220,135
Tobacco products	189,848	188,726	1,122	Parking facilities	8,018	-	8,018
Public utilities	122,858	7,241	115,617	Sea and inland port facilities	54,007	-	54,007
Other selective sales	100,847	45,053	55,794	Transit subsidies	539	-	539
Individual income	4,097,427	4,097,427	-	Public safety:			
Corporate income	407,084	407,084	-	Police protection	695,999	130,473	565,526
Motor vehicle license	374,544	366,177	8,367	Fire protection	312,941	-	312,941
Other taxes	831,853	347,207	484,646	Correction	747,312	468,362	278,950
Charges and miscellaneous general revenue	6,324,229	3,468,234	2,855,995	Capital outlay	97,785	67,212	30,573
Current charges	3,695,973	1,786,853	1,909,120	Protective inspection and regulation	178,750	110,445	68,305
Education	984,810	652,473	332,327	Environment and housing:			
Institutions of higher education	811,214	625,483	185,731	Natural resources	342,337	269,527	72,810
School lunch sales (gross)	61,872	-	61,872	Capital outlay	29,676	8,460	21,216
Hospitals	751,074	447,142	303,932	Parks and recreation	321,279	40,569	280,710
Highways	54,409	38,274	16,135	Capital outlay	73,605	1,486	72,119
Air transportation (airports)	95,976	-	95,976	Housing and community development	469,032	77,667	391,365
Parking facilities	29,335	-	29,335	Sewerage	584,382	-	584,382
Sea and inland port facilities	110,921	-	110,921	Capital outlay	293,738	-	293,738
Natural resources	139,575	109,710	29,865	Solid waste management	121,929	27,342	94,587
Parks and recreation	72,756	15,113	57,643	Capital outlay	7,339	2,483	4,856
Housing and community development	40,964	4,059	36,905	Governmental administration:			
Sewerage	432,099	-	432,099	Financial administration	650,160	461,203	188,957
Solid waste management	44,557	-	44,557	Judicial and legal	355,807	256,091	99,716
Other charges	939,497	520,082	419,415	General public buildings	176,005	33,114	142,891
Miscellaneous general revenue	2,628,256	1,681,381	946,875	Other governmental administration	199,258	46,968	152,290
Interest earnings	1,153,029	705,728	447,301	Interest on general debt	854,927	461,164	393,763
Special assessments	71,006	-	71,006	General expenditure, n.e.c.			
Sale of property	26,784	2,809	23,975	Miscellaneous commercial activities	-	-	-
Other general revenue	1,377,437	972,844	404,593	Other and unallocable	919,192	389,845	529,347
Utility revenue	760,658	-	760,658	Utility expenditure	1,250,669	2,518	1,248,151
Water supply	324,828	-	324,828	Capital outlay	380,508	20	380,488
Electric power	371,180	-	371,180	Water supply	336,293	-	336,293
Gas supply	-	-	-	Electric power	504,446	-	504,446
Transit	64,650	-	64,650	Gas supply	-	-	-
Liquor store revenue	228,453	228,453	-	Transit	409,930	2,518	407,412
Insurance trust revenue	6,685,909	6,684,465	1,444	Liquor store expenditure	137,228	137,228	-
Unemployment compensation	592,426	592,426	-	Insurance trust expenditure	2,537,268	2,481,478	55,790
Employee retirement	5,417,905	5,416,461	1,444	Unemployment compensation	398,143	398,143	-
Workers' compensation	675,578	675,578	-	Employee retirement	1,563,811	1,508,021	55,790
Other insurance trust revenue	-	-	-	Workers' compensation	575,314	575,314	-
Expenditure¹	24,086,300	15,776,050	12,233,130	Other insurance trust	-	-	-
By character and object:				Debt outstanding	15,606,989	6,234,861	9,372,129
Intergovernmental expenditure ¹	-	3,919,771	3,109	Short-term	48,532	-	48,533
Direct expenditure	24,086,300	11,856,279	12,230,021	Long-term	15,558,457	6,234,861	9,323,596
Current operations	17,685,187	7,965,231	9,719,956	Full faith and credit	7,542,569	2,430,441	5,112,128
Capital outlay	2,607,275	624,289	1,982,986	Nonguaranteed	8,015,888	3,804,420	4,211,468
Construction	2,011,987	502,449	1,509,538	Long-term debt by purpose			
Other capital outlay	595,288	121,840	473,448	Public debt for private purposes	2,676,566	2,108,385	568,181
Assistance and subsidies	324,125	324,117	8	Education	3,715,651	1,101,748	2,613,903
Interest on debt	932,445	461,164	471,281	Utilities	1,323,450	-	1,323,450
Insurance benefits and repayments	2,537,268	2,481,478	55,790	Other	7,842,790	3,024,728	4,818,062
Exhibit: Salaries and wages	7,183,040	2,415,118	4,767,922	Long-term debt issued	2,624,640	1,167,162	1,457,478
Direct expenditure by function	24,086,300	11,856,279	12,230,021	Long-term debt retired	1,264,880	669,845	595,035
Direct general expenditure	20,161,135	9,235,055	10,926,080	Cash and security holdings	40,848,574	33,585,557	7,263,017
Capital outlay	2,224,868	622,370	1,602,498	Insurance trust funds	25,109,598	25,099,256	10,342
Other direct general expenditure	17,936,267	8,612,685	9,323,582	Unemployment compensation	1,415,106	1,415,106	-
Education services:				Employee retirement	20,960,461	20,950,119	10,342
Education	6,448,195	1,615,029	4,833,166	Workers' compensation	2,734,031	2,734,031	-
Capital outlay	541,418	95,636	445,782	Miscellaneous	-	-	-
Higher education	2,038,504	1,429,002	609,502	Other than insurance trust funds	15,738,976	8,486,301	7,252,675
Capital outlay	151,147	95,368	55,779	By purpose			
Elementary & secondary	4,223,664	-	4,223,664	Offsets to debt	3,949,063	3,043,121	905,942
Capital outlay	390,003	-	390,003	Bond funds	2,144,478	472,157	1,672,321
Other education	186,027	186,027	-	Other	9,645,435	4,971,023	4,674,412
Libraries	136,767	6,143	130,624				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Pennsylvania			Description	Pennsylvania		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (April 1, 2000, in thousands)	12,281	12,281	12,281	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	362,391	362,391	362,391	Direct general expenditures - Con.			
Revenue¹	80,545,510	54,517,336	38,472,303	Social services and income maintenance:			
General revenue¹	64,614,879	41,699,619	35,359,389	Public welfare	13,318,054	11,440,742	1,877,312
Intergovernmental revenue ²	12,497,911	10,584,182	14,357,858	Cash assistance payments	585,615	585,615	-
From Federal Government	12,497,911	10,504,497	1,993,414	Vendor payments	7,987,289	7,969,760	17,529
From State government	(¹)	-	12,364,444	Other public welfare	4,745,150	2,885,367	1,859,783
From local governments ³	(¹)	79,685	(¹)	Hospitals	1,553,450	1,399,191	154,259
General revenue from own sources	52,116,968	31,115,437	21,001,531	Capital outlay	68,107	50,899	17,208
Taxes	36,581,020	22,466,906	14,114,114	Health	2,392,413	602,175	1,790,238
Property	10,066,526	117,436	9,949,090	Social insurance administration	247,726	247,726	-
Sales and gross receipts	10,836,715	10,460,396	376,319	Veterans' services	1,979	1,979	-
General sales	7,220,639	7,057,309	163,330	Transportation:			
Selective sales	3,616,076	3,403,087	212,989	Highways	4,122,965	3,015,226	1,107,739
Motor fuel	764,065	764,065	-	Capital outlay	1,938,054	1,628,851	309,203
Alcoholic beverage	179,655	179,655	-	Air transportation (airports)	366,950	7,170	359,780
Tobacco products	324,319	324,319	-	Parking facilities	92,080	-	92,080
Public utilities	756,058	678,059	77,999	Sea and inland port facilities	14,523	4,807	9,716
Other selective sales	1,591,979	1,456,989	134,990	Transit subsidies	1,352	-	1,352
Individual income	9,284,288	6,770,513	2,513,775	Public safety:			
Corporate income	1,696,845	1,696,845	-	Police protection	2,220,991	776,384	1,444,607
Motor vehicle license	791,409	791,409	-	Fire protection	433,969	-	433,969
Other taxes	3,905,237	2,630,307	1,274,930	Correction	2,221,971	1,413,640	808,331
Charges and miscellaneous general revenue	15,535,948	8,648,531	6,887,417	Capital outlay	229,113	185,999	43,114
Current charges	8,847,892	4,961,995	3,885,897	Protective inspection and regulation	187,399	144,005	43,394
Education	3,034,221	2,484,978	549,243	Environment and housing:			
Institutions of higher education	2,601,151	2,369,942	231,209	Natural resources	644,224	611,881	32,343
School lunch sales (gross)	263,512	-	263,512	Capital outlay	85,786	81,452	4,334
Hospitals	1,934,555	1,914,231	20,324	Parks and recreation	815,846	139,898	675,948
Highways	416,314	371,771	44,543	Capital outlay	352,581	15,028	337,553
Air transportation (airports)	355,989	1,478	354,511	Housing and community development	1,255,540	25,417	1,230,123
Parking facilities	169,700	-	169,700	Sewerage	1,273,722	1,092	1,272,630
Sea and inland port facilities	5,509	-	5,509	Capital outlay	337,122	-	337,122
Natural resources	62,360	62,349	11	Solid waste management	551,414	96,259	455,155
Parks and recreation	129,977	16,493	113,484	Capital outlay	20,433	-	20,433
Housing and community development	195,169	20,993	174,176	Governmental administration:			
Sewerage	990,665	517	990,148	Financial administration	974,290	676,874	297,416
Solid waste management	349,655	95	349,560	Judicial and legal	1,067,391	318,979	748,412
Other charges	1,203,778	89,090	1,114,688	General public buildings	367,902	55,443	312,459
Miscellaneous general revenue	6,688,056	3,686,536	3,001,520	Other governmental administration	764,006	230,368	533,638
Interest earnings	3,488,384	1,433,574	2,054,810	Interest on general debt	3,916,037	1,267,636	2,648,401
Special assessments	95,387	-	95,387	General expenditure, n.e.c.	-	-	-
Sale of property	56,530	8,587	47,943	Miscellaneous commercial activities	-	-	-
Other general revenue	3,047,755	2,244,375	803,380	Other and unallocable	3,653,203	1,673,362	1,979,841
Utility revenue	1,837,116	-	1,837,116	Utility expenditure	2,995,430	-	2,995,430
Water supply	851,525	-	851,525	Capital outlay	681,991	-	681,991
Electric power	95,446	-	95,446	Water supply	977,327	-	977,327
Gas supply	492,183	-	492,183	Electric power	48,028	-	48,028
Transit	397,962	-	397,962	Gas supply	536,927	-	536,927
Liquor store revenue	865,360	865,360	-	Transit	1,433,148	-	1,433,148
Insurance trust revenue	13,228,155	11,952,357	1,275,798	Liquor store expenditure	800,821	800,821	-
Unemployment compensation	1,474,590	1,474,590	-	Insurance trust expenditure	5,799,235	4,944,231	855,004
Employee retirement	11,608,338	10,332,540	1,275,798	Unemployment compensation	1,282,924	1,282,924	-
Workers' compensation	145,227	145,227	-	Employee retirement	4,339,929	3,484,925	855,004
Other insurance trust revenue	-	-	-	Workers' compensation	176,382	176,382	-
Expenditure¹	75,623,831	47,681,749	39,166,454	Other insurance trust	-	-	-
By character and object:				Debt outstanding	73,325,038	18,594,981	54,730,056
Intergovernmental expenditure ¹	157,138	11,369,795	11,715	Short-term	1,046,439	866,325	180,113
Direct expenditure	75,466,693	36,311,954	39,154,739	Long-term	72,278,599	17,728,656	54,549,943
Current operations	56,724,333	26,082,099	30,642,234	Full faith and credit	28,329,230	5,343,461	22,985,769
Capital outlay	7,605,958	2,847,894	4,758,064	Nonguaranteed	43,949,369	12,385,195	31,564,174
Construction	6,111,534	2,386,602	3,724,932	Long-term debt by purpose			
Other capital outlay	1,494,424	461,292	1,033,132	Public debt for private purposes	28,560,127	8,707,723	19,852,404
Assistance and subsidies	1,170,094	1,170,094	-	Education	17,926,072	2,132,937	15,793,135
Interest on debt	4,167,073	1,267,636	2,899,437	Utilities	4,719,362	-	4,719,362
Insurance benefits and repayments	5,799,235	4,944,231	855,004	Other	21,073,038	6,887,996	14,185,042
Exhibit: Salaries and wages	20,613,387	5,334,843	15,278,544	Long-term debt issued	8,166,558	1,528,005	6,638,553
Direct expenditure by function	75,466,693	36,311,954	39,154,739	Long-term debt retired	6,198,849	1,101,437	5,097,413
Direct general expenditure	65,871,207	30,566,902	35,304,305	Cash and security holdings	161,552,163	110,453,916	51,098,247
Capital outlay	6,917,562	2,841,489	4,076,073	Insurance trust funds	99,624,997	86,179,464	13,445,533
Other direct general expenditure	58,953,645	27,725,413	31,228,232	Unemployment compensation	2,876,600	2,876,600	-
Education services:				Employee retirement	95,415,282	81,969,749	13,445,533
Education	23,255,694	6,407,228	16,848,466	Workers' compensation	1,333,115	1,333,115	-
Capital outlay	2,661,964	745,931	1,916,033	Miscellaneous	-	-	-
Higher education	5,106,609	4,552,218	554,391	Other than insurance trust funds	61,927,166	24,274,452	37,652,714
Capital outlay	693,388	659,374	34,014	By purpose			
Elementary & secondary	16,353,408	59,333	16,294,075	Offsets to debt	30,972,318	9,582,992	21,389,326
Capital outlay	1,941,352	59,333	1,882,019	Bond funds	6,952,452	1,044,458	5,907,994
Other education	1,795,677	1,795,677	-	Other	24,002,396	13,647,002	10,355,394
Libraries	156,116	9,420	146,696				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Rhode Island			Description	Rhode Island		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	1,048	1,048	1,048	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	30,576	30,576	30,576	Direct general expenditures - Con.			
Revenue¹	7,427,400	5,589,130	2,485,994	Social services and income maintenance:			
General revenue¹	5,747,638	4,105,718	2,289,644	Public welfare	1,143,940	1,135,249	8,691
Intergovernmental revenue ²	1,196,383	1,162,862	681,245	Cash assistance payments	153,410	151,783	1,627
From Federal Government	1,196,383	1,090,523	105,860	Vendor payments	731,507	730,965	542
From State government	(¹)	-	575,385	Other public welfare	259,023	252,501	6,522
From local governments ³	(¹)	72,339	(¹)	Hospitals	121,570	121,570	-
General revenue from own sources	4,551,255	2,942,856	1,608,399	Capital outlay	1,564	1,564	-
Taxes	3,412,355	2,034,909	1,377,446	Health	156,085	152,274	3,811
Property	1,359,523	948	1,358,575	Social insurance administration	42,694	42,694	-
Sales and gross receipts	1,004,473	1,002,948	1,525	Veterans' services	594	594	-
General sales	621,066	621,066	-	Transportation:			
Selective sales	383,407	381,882	1,525	Highways	285,687	220,434	65,253
Motor fuel	130,974	130,974	-	Capital outlay	173,477	168,576	4,901
Alcoholic beverage	9,567	9,567	-	Air transportation (airports)	45,447	45,447	-
Tobacco products	59,737	59,737	-	Parking facilities	275	-	275
Public utilities	73,011	73,011	-	Sea and inland port facilities	2,323	1,454	869
Other selective sales	110,118	108,593	1,525	Transit subsidies	25,479	25,479	-
Individual income	828,983	828,983	-	Public safety:			
Corporate income	74,825	74,825	-	Police protection	211,195	36,159	175,036
Motor vehicle license	51,450	51,450	-	Fire protection	151,577	-	151,577
Other taxes	93,101	75,755	17,346	Correction	139,225	139,225	-
Charges and miscellaneous general revenue	1,138,900	907,947	230,953	Capital outlay	4,055	4,055	-
Current charges	487,371	334,349	153,022	Protective inspection and regulation	34,689	26,980	7,709
Education	228,706	210,913	17,793	Environment and housing:			
Institutions of higher education	203,266	203,266	-	Natural resources	41,252	41,252	-
School lunch sales (gross)	13,998	-	13,998	Capital outlay	3,598	3,598	-
Hospitals	4,082	4,082	-	Parks and recreation	45,663	12,639	33,024
Highways	11,221	11,221	-	Capital outlay	6,592	4,689	1,903
Air transportation (airports)	40,185	40,185	-	Housing and community development	128,262	15,260	113,002
Parking facilities	1,084	-	1,084	Sewerage	93,974	36,188	57,786
Sea and inland port facilities	1,175	67	1,108	Capital outlay	9,987	3,241	6,746
Natural resources	913	913	-	Solid waste management	70,891	41,764	29,127
Parks and recreation	12,080	2,563	9,517	Capital outlay	12,472	11,798	674
Housing and community development	29,860	5,159	24,701	Governmental administration:			
Sewerage	54,064	2,222	51,842	Financial administration	131,896	100,358	31,538
Solid waste management	7,157	4,176	2,981	Judicial and legal	105,158	95,527	9,631
Other charges	96,844	52,848	43,996	General public buildings	33,821	19,965	13,856
Miscellaneous general revenue	651,529	573,598	77,931	Other governmental administration	68,806	40,151	28,655
Interest earnings	319,221	281,135	38,086	Interest on general debt	334,897	277,159	57,738
Special assessments	2,731	-	2,731	General expenditure, n.e.c.			
Sale of property	272	163	109	Miscellaneous commercial activities	3,921	3,921	-
Other general revenue	329,305	292,300	37,005	Other and unallocable	261,530	108,045	153,485
Utility revenue	114,815	11,439	103,376	Utility expenditure	152,458	58,978	93,480
Water supply	99,227	-	99,227	Capital outlay	29,589	15,720	13,869
Electric power	4,149	-	4,149	Water supply	89,251	-	89,251
Gas supply	-	-	-	Electric power	4,229	-	4,229
Transit	11,439	11,439	-	Gas supply	-	-	-
Liquor store revenue	-	-	-	Transit	58,978	58,978	-
Insurance trust revenue	1,564,947	1,471,973	92,974	Liquor store expenditure	-	-	-
Unemployment compensation	171,524	171,524	-	Insurance trust expenditure	693,844	601,648	92,196
Employee retirement	1,250,624	1,157,650	92,974	Unemployment compensation	142,992	142,992	-
Workers' compensation	12,618	12,618	-	Employee retirement	428,807	336,611	92,196
Other insurance trust revenue	130,181	130,181	-	Workers' compensation	2,584	2,584	-
Expenditure¹	6,432,385	4,648,008	2,437,526	Other insurance trust	119,461	119,461	-
By character and object:				Debt outstanding	6,877,850	5,681,091	1,196,759
Intergovernmental expenditure ¹	25,989	677,552	1,586	Short-term	51,920	5,087	46,833
Direct expenditure	6,406,396	3,970,456	2,435,940	Long-term	6,825,930	5,676,004	1,149,926
Current operations	4,762,885	2,593,859	2,169,026	Full faith and credit	1,867,221	922,717	944,504
Capital outlay	418,300	310,253	108,047	Nonguaranteed	4,958,709	4,753,287	205,422
Construction	344,856	260,642	84,214	Long-term debt by purpose			
Other capital outlay	73,444	49,611	23,833	Public debt for private purposes	3,497,970	3,496,326	1,644
Assistance and subsidies	189,159	187,532	1,627	Education	415,052	66,251	348,801
Interest on debt	342,208	277,164	65,044	Utilities	119,254	-	119,254
Insurance benefits and repayments	693,844	601,648	92,196	Other	2,793,654	2,113,427	680,227
Exhibit: Salaries and wages	1,973,627	819,491	1,154,136	Long-term debt issued	808,404	761,981	46,423
Direct expenditure by function	6,406,396	3,970,456	2,435,940	Long-term debt retired	659,799	540,204	119,595
Direct general expenditure	5,560,094	3,309,830	2,250,264	Cash and security holdings	12,642,400	11,457,852	1,184,548
Capital outlay	388,711	294,533	94,178	Insurance trust funds	7,648,371	6,943,306	705,065
Other direct general expenditure	5,171,383	3,015,297	2,156,086	Unemployment compensation	279,506	279,506	-
Education services:				Employee retirement	7,250,709	6,545,644	705,065
Education	1,856,613	569,346	1,287,267	Workers' compensation	62,000	62,000	-
Capital outlay	66,845	32,193	34,652	Miscellaneous	56,156	56,156	-
Higher education	400,866	400,866	-	Other than insurance trust funds	4,994,029	4,514,546	479,483
Capital outlay	24,796	24,796	-	By purpose			
Elementary & secondary	1,346,401	59,134	1,287,267	Offsets to debt	3,522,741	3,517,097	5,644
Capital outlay	34,652	-	34,652	Bond funds	494,182	449,356	44,826
Other education	109,346	109,346	-	Other	977,106	548,093	429,013
Libraries	22,630	696	21,934				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	South Carolina			Description	South Carolina		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	4,012	4,012	4,012	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	96,561	96,561	96,561	Direct general expenditures - Con.			
Revenue¹	23,466,665	15,965,831	10,947,521	Social services and income maintenance:			
General revenue¹	19,727,216	13,317,180	9,856,723	Public welfare	3,457,708	3,440,922	16,786
Intergovernmental revenue ²	4,376,690	4,379,015	3,444,362	Cash assistance payments	146,373	146,373	-
From Federal Government	4,376,690	4,054,754	321,936	Vendor payments	2,844,700	2,844,700	-
From State government	(¹)	-	3,122,426	Other public welfare	466,635	449,849	16,786
From local governments ³	(¹)	324,261	(¹)	Hospitals	2,184,262	772,952	1,411,310
General revenue from own sources	15,350,526	8,938,165	6,412,361	Capital outlay	143,256	39,375	103,881
Taxes	9,542,914	6,381,391	3,161,523	Health	831,841	556,791	275,050
Property	2,680,143	12,663	2,667,480	Social insurance administration	67,674	67,674	-
Sales and gross receipts	3,479,860	3,240,855	239,005	Veterans' services	-	-	-
General sales	2,557,733	2,458,308	99,425	Transportation:			
Selective sales	922,127	782,547	139,580	Highways	1,327,608	1,115,934	211,674
Motor fuel	369,976	369,976	-	Capital outlay	764,889	712,313	52,576
Alcoholic beverage	128,848	128,848	-	Air transportation (airports)	106,474	9,349	97,125
Tobacco products	29,685	29,685	-	Parking facilities	10,355	-	10,355
Public utilities	102,782	41,471	61,311	Sea and inland port facilities	107,003	107,003	-
Other selective sales	290,836	212,567	78,269	Transit subsidies	-	-	-
Individual income	2,445,559	2,445,559	-	Public safety:			
Corporate income	227,161	227,161	-	Police protection	653,266	203,125	450,141
Motor vehicle license	123,538	107,953	15,585	Fire protection	190,099	-	190,099
Other taxes	586,653	347,200	239,453	Correction	558,521	436,214	122,307
Charges and miscellaneous general revenue	5,807,612	2,556,774	3,250,838	Capital outlay	35,630	25,787	9,843
Current charges	4,270,424	1,741,275	2,529,149	Protective inspection and regulation	66,335	46,644	19,691
Education	1,017,514	825,734	191,780	Environment and housing:			
Institutions of higher education	797,101	797,101	-	Natural resources	259,060	246,105	12,955
School lunch sales (gross)	69,081	-	69,081	Capital outlay	16,485	14,281	2,204
Hospitals	2,144,234	673,941	1,470,293	Parks and recreation	270,465	55,775	214,690
Highways	-	-	-	Capital outlay	90,286	5,621	84,665
Air transportation (airports)	57,988	2,688	55,300	Housing and community development	201,666	33,575	168,091
Parking facilities	24,148	-	24,148	Sewerage	244,934	-	244,934
Sea and inland port facilities	100,238	100,238	-	Capital outlay	110,946	-	110,946
Natural resources	13,184	8,584	4,600	Solid waste management	239,086	3,896	235,190
Parks and recreation	64,307	22,433	41,874	Capital outlay	24,252	991	23,261
Housing and community development	27,891	3,805	24,086	Governmental administration:			
Sewerage	215,813	-	215,813	Financial administration	294,362	185,606	108,756
Solid waste management	137,083	6,488	130,595	Judicial and legal	179,225	52,999	126,226
Other charges	468,024	97,364	370,660	General public buildings	159,550	42,362	117,188
Miscellaneous general revenue	1,537,188	815,499	721,689	Other governmental administration	272,973	43,644	229,329
Interest earnings	884,144	417,295	466,849	Interest on general debt	734,047	259,121	474,926
Special assessments	19,127	602	18,525	General expenditure, n.e.c.			
Sale of property	17,953	3,726	14,227	Miscellaneous commercial activities	-	-	-
Other general revenue	615,964	393,876	222,088	Other and unallocable	630,913	298,111	332,802
Utility revenue	1,900,799	814,166	1,086,633	Utility expenditure	1,928,437	797,161	1,131,276
Water supply	518,030	-	518,030	Capital outlay	395,089	170,400	224,689
Electric power	1,203,774	814,166	389,608	Water supply	567,599	-	567,599
Gas supply	168,086	-	168,086	Electric power	1,172,949	797,161	375,788
Transit	10,909	-	10,909	Gas supply	162,170	-	162,170
Liquor store revenue	-	-	-	Transit	25,719	-	25,719
Insurance trust revenue	1,838,650	1,834,485	4,165	Liquor store expenditure	-	-	-
Unemployment compensation	221,057	221,057	-	Insurance trust expenditure	1,247,853	1,244,928	2,925
Employee retirement	1,543,678	1,539,513	4,165	Unemployment compensation	177,358	177,358	-
Workers' compensation	73,915	73,915	-	Employee retirement	962,667	959,742	2,925
Other insurance trust revenue	-	-	-	Workers' compensation	107,828	107,828	-
Expenditure¹	23,436,064	16,236,728	11,023,557	Other insurance trust	-	-	-
By character and object:				Debt outstanding	18,670,657	7,057,310	11,613,346
Intergovernmental expenditure ¹	-	3,806,116	18,105	Short-term	395,923	370,059	25,863
Direct expenditure	23,436,064	12,430,612	11,005,452	Long-term	18,274,734	6,687,251	11,587,483
Current operations	17,692,017	9,084,164	8,607,853	Full faith and credit	6,916,351	2,559,997	4,356,354
Capital outlay	3,156,123	1,390,196	1,765,927	Nonguaranteed	11,358,383	4,127,254	7,231,129
Construction	2,230,123	1,051,465	1,178,658	Long-term debt by purpose			
Other capital outlay	926,000	338,731	587,269	Public debt for private purposes	4,241,314	1,134,048	3,107,266
Assistance and subsidies	299,792	299,792	-	Education	3,575,461	955,288	2,620,173
Interest on debt	1,040,279	411,532	628,747	Utilities	5,101,959	2,308,115	2,793,844
Insurance benefits and repayments	1,247,853	1,244,928	2,925	Other	5,356,000	2,289,800	3,066,200
Exhibit: Salaries and wages	7,561,456	2,827,164	4,734,292	Long-term debt issued	2,793,910	1,417,942	1,375,968
Direct expenditure by function	23,436,064	12,430,612	11,005,452	Long-term debt retired	1,417,531	580,666	836,866
Direct general expenditure	20,259,774	10,388,523	9,871,251	Cash and security holdings	33,014,716	24,871,777	8,142,939
Capital outlay	2,761,034	1,219,796	1,541,238	Insurance trust funds	20,263,924	20,220,150	43,774
Other direct general expenditure	17,498,740	9,168,727	8,330,013	Unemployment compensation	790,127	790,127	-
Education services:				Employee retirement	19,394,582	19,350,808	43,774
Education	7,126,017	2,404,244	4,721,773	Workers' compensation	79,215	79,215	-
Capital outlay	972,662	256,552	716,110	Miscellaneous	-	-	-
Higher education	1,943,782	1,943,782	-	Other than insurance trust funds	12,750,792	4,651,627	8,099,165
Capital outlay	218,869	218,869	-	By purpose			
Elementary & secondary	4,830,207	108,434	4,721,773	Offsets to debt	5,140,062	1,711,936	3,428,126
Capital outlay	720,332	4,222	716,110	Bond funds	1,206,449	340,421	866,028
Other education	352,028	352,028	-	Other	6,404,281	2,599,270	3,805,011
Libraries	86,330	6,477	79,853				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	South Dakota			Description	South Dakota		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)		755		Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	19,611	19,611	19,611	Direct general expenditures - Con.			
Revenue¹	4,277,467	2,901,148	1,820,562	Social services and income maintenance:			
General revenue¹	3,490,528	2,281,918	1,652,853	Public welfare	487,763	476,726	11,037
Intergovernmental revenue ²	869,214	793,121	520,336	Cash assistance payments	33,892	33,651	241
From Federal Government	869,214	780,975	88,239	Vendor payments	319,400	316,333	3,067
From State government	(¹)	-	432,097	Other public welfare	134,471	126,742	7,729
From local governments ³	(¹)	12,146	(¹)	Hospitals	71,823	43,836	27,987
General revenue from own sources	2,621,314	1,488,797	1,132,517	Capital outlay	1,848	444	1,404
Taxes	1,735,628	927,245	808,383	Health	78,428	63,457	14,971
Property	632,374	-	632,374	Social insurance administration	17,671	17,671	-
Sales and gross receipts	873,782	732,389	141,393	Veterans' services	797	797	-
General sales	627,228	487,897	139,328	Transportation:			
Selective sales	246,557	244,492	2,065	Highways	539,907	339,815	200,092
Motor fuel	124,735	124,735	-	Capital outlay	329,301	273,241	56,060
Alcoholic beverage	10,761	10,761	-	Air transportation (airports)	19,094	3,799	15,295
Tobacco products	19,092	19,092	-	Parking facilities	1,289	-	1,289
Public utilities	3,379	2,089	1,290	Sea and inland port facilities	-	-	-
Other selective sales	88,590	87,815	775	Transit subsidies	17	-	17
Individual income	-	-	-	Public safety:			
Corporate income	45,123	45,123	-	Police protection	88,020	17,543	70,477
Motor vehicle license	57,504	39,315	18,189	Fire protection	29,084	-	29,084
Other taxes	126,845	110,418	16,427	Correction	81,081	62,315	18,766
Charges and miscellaneous general revenue	885,686	561,552	324,134	Capital outlay	3,341	1,472	1,869
Current charges	430,421	213,189	217,232	Protective inspection and regulation	10,577	8,227	2,350
Education	167,576	127,896	39,680	Environment and housing:			
Institutions of higher education	143,936	127,486	16,450	Natural resources	90,831	71,041	19,790
School lunch sales (gross)	18,913	-	18,913	Capital outlay	8,130	4,401	3,729
Hospitals	27,718	1,273	26,445	Parks and recreation	90,639	22,291	68,348
Highways	1,662	235	1,427	Capital outlay	27,435	3,810	23,625
Air transportation (airports)	7,604	-	7,604	Housing and community development	31,490	11,174	20,316
Parking facilities	1,938	-	1,938	Sewerage	43,987	-	43,987
Sea and inland port facilities	-	-	-	Capital outlay	16,287	-	16,287
Natural resources	16,524	6,784	9,740	Solid waste management	21,271	-	21,271
Parks and recreation	12,410	1,309	11,101	Capital outlay	1,887	-	1,887
Housing and community development	3,914	-	3,914	Governmental administration:			
Sewerage	44,198	-	44,198	Financial administration	84,806	48,049	36,757
Solid waste management	19,051	-	19,051	Judicial and legal	39,631	22,467	17,164
Other charges	127,826	75,692	52,134	General public buildings	20,301	6,387	13,914
Miscellaneous general revenue	455,265	348,363	106,902	Other governmental administration	41,546	21,412	20,134
Interest earnings	234,424	170,641	63,783	Interest on general debt	164,885	119,776	45,109
Special assessments	5,621	-	5,621	General expenditure, n.e.c.			
Sale of property	877	-	877	Miscellaneous commercial activities	44,047	44,047	-
Other general revenue	214,343	177,722	36,621	Other and unallocable	112,249	55,328	56,921
Utility revenue	134,550	-	134,550	Utility expenditure	125,225	-	125,225
Water supply	56,065	-	56,065	Capital outlay	12,417	-	12,417
Electric power	72,027	-	72,027	Water supply	51,485	-	51,485
Gas supply	5,661	-	5,661	Electric power	61,916	-	61,916
Transit	797	-	797	Gas supply	6,385	-	6,385
Liquor store revenue	10,037	-	10,037	Transit	5,439	-	5,439
Insurance trust revenue	642,352	619,230	23,122	Liquor store expenditure	8,768	-	8,768
Unemployment compensation	17,511	17,511	-	Insurance trust expenditure	182,669	175,359	7,310
Employee retirement	621,496	598,374	23,122	Unemployment compensation	12,041	12,041	-
Workers' compensation	3,345	3,345	-	Employee retirement	168,252	160,942	7,310
Other insurance trust revenue	-	-	-	Workers' compensation	2,376	2,376	-
Expenditure¹	3,760,194	2,403,103	1,806,134	Other insurance trust	-	-	-
By character and object:				Debt outstanding	3,288,892	2,304,895	983,997
Intergovernmental expenditure ¹	-	448,131	912	Short-term	1,133	441	692
Direct expenditure	3,760,194	1,954,972	1,805,222	Long-term	3,287,759	2,304,454	983,305
Current operations	2,736,852	1,275,099	1,461,753	Full faith and credit	587,876	-	587,876
Capital outlay	625,060	342,185	282,875	Nonguaranteed	2,699,883	2,304,454	395,429
Construction	506,719	294,265	212,454	Long-term debt by purpose			
Other capital outlay	118,341	47,920	70,421	Public debt for private purposes	2,100,504	2,005,902	94,602
Assistance and subsidies	42,794	42,553	241	Education	463,883	85,750	378,133
Interest on debt	172,819	119,776	53,043	Utilities	122,625	-	122,625
Insurance benefits and repayments	182,669	175,359	7,310	Other	600,747	212,802	387,945
Exhibit: Salaries and wages	1,152,712	401,127	751,585	Long-term debt issued	654,115	545,262	108,853
Direct expenditure by function	3,760,194	1,954,972	1,805,222	Long-term debt retired	435,564	345,155	90,409
Direct general expenditure	3,443,532	1,779,613	1,663,919	Cash and security holdings	9,838,503	8,539,476	1,299,027
Capital outlay	612,639	342,185	270,454	Insurance trust funds	5,996,933	5,797,765	199,168
Other direct general expenditure	2,830,893	1,437,428	1,393,465	Unemployment compensation	49,414	49,414	-
Education services:				Employee retirement	5,947,519	5,748,351	199,168
Education	1,218,178	321,218	896,960	Workers' compensation	-	-	-
Capital outlay	175,205	36,514	138,691	Miscellaneous	-	-	-
Higher education	305,034	270,246	34,788	Other than insurance trust funds	3,841,570	2,741,711	1,099,859
Capital outlay	30,352	29,164	1,188	By purpose			
Elementary & secondary	862,172	-	862,172	Offsets to debt	2,159,284	2,014,489	144,795
Capital outlay	137,503	-	137,503	Bond funds	89,362	82,420	8,242
Other education	50,972	50,972	-	Other	1,592,924	720,280	872,644
Libraries	14,120	2,237	11,883				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Tennessee			Description	Tennessee		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	5,689	5,689	5,689	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	147,944	147,944	147,944	Direct general expenditures - Con.			
Revenue¹	33,624,769	18,969,875	18,777,884	Social services and income maintenance:			
General revenue²	24,823,513	15,928,464	13,018,039	Public welfare	4,871,818	4,766,492	105,326
Intergovernmental revenue ²	6,320,651	6,120,698	4,322,943	Cash assistance payments	302,932	302,072	860
From Federal Government	6,320,651	5,966,135	354,516	Vendor payments	3,754,902	3,744,360	10,542
From State government	(¹)	-	3,968,427	Other public welfare	813,984	720,060	93,924
From local governments ²	(¹)	154,563	(¹)	Hospitals	1,897,280	366,739	1,530,541
General revenue from own sources	18,502,862	9,807,766	8,695,096	Capital outlay	102,719	353	102,366
Taxes	12,431,196	7,739,590	4,691,606	Health	841,537	632,351	209,186
Property	2,887,113	-	-	Social insurance administration	83,049	83,049	-
Sales and gross receipts	7,316,284	5,805,324	1,510,960	Veterans' services	2,538	2,538	-
General sales	5,701,043	4,446,160	1,254,883	Transportation:			
Selective sales	1,615,241	1,359,164	256,077	Highways	1,838,520	1,183,969	654,551
Motor fuel	788,174	788,174	-	Capital outlay	1,226,359	1,007,248	219,111
Alcoholic beverage	169,431	75,918	93,513	Air transportation (airports)	302,311	-	302,311
Tobacco products	82,786	82,589	197	Parking facilities	4,201	-	4,201
Public utilities	49,330	4,546	44,784	Sea and inland port facilities	710	-	710
Other selective sales	525,520	407,937	117,583	Transit subsidies	-	-	-
Individual income	180,278	180,278	-	Public safety:			
Corporate income	613,924	613,924	-	Police protection	940,212	111,798	828,414
Motor vehicle license	329,743	235,560	94,183	Fire protection	399,980	-	399,980
Other taxes	1,103,854	904,504	199,350	Correction	604,026	350,846	253,180
Charges and miscellaneous general revenue	6,071,666	2,068,176	4,003,490	Capital outlay	25,013	21,572	3,441
Current charges	4,277,074	1,367,520	2,909,554	Protective inspection and regulation	98,016	66,100	31,916
Education	1,121,651	939,677	181,974	Environment and housing:			
Institutions of higher education	929,908	929,908	-	Natural resources	242,537	224,810	17,727
School lunch sales (gross)	112,357	-	112,357	Capital outlay	12,766	12,306	460
Hospitals	1,662,198	120,931	1,541,267	Parks and recreation	448,953	116,465	332,488
Highways	3,334	2,627	707	Capital outlay	89,674	22,665	67,009
Air transportation (airports)	159,935	-	159,935	Housing and community development	461,003	9,511	451,492
Parking facilities	3,177	-	3,177	Sewerage	465,876	-	465,876
Sea and inland port facilities	1,432	-	1,432	Capital outlay	185,701	-	185,701
Natural resources	12,916	11,985	931	Solid waste management	309,106	20,482	288,624
Parks and recreation	113,053	25,957	87,096	Capital outlay	33,902	738	33,164
Housing and community development	66,369	2,295	64,074	Governmental administration:			
Sewerage	398,169	-	398,169	Financial administration	388,514	147,387	241,127
Solid waste management	135,280	-	135,280	Judicial and legal	398,928	188,409	210,519
Other charges	599,560	264,048	335,512	General public buildings	144,734	44,106	100,628
Miscellaneous general revenue	1,794,592	700,656	1,093,936	Other governmental administration	219,636	49,324	170,312
Interest earnings	694,088	209,168	484,920	Interest on general debt	784,710	190,470	594,240
Special assessments	4,631	-	4,631	General expenditure, n.e.c.			
Sale of property	23,793	380	23,413	Miscellaneous commercial activities	-	-	-
Other general revenue	1,072,080	491,108	580,972	Other and unallocable	1,062,299	226,847	835,452
Utility revenue	5,241,406	-	5,241,406	Utility expenditure	5,418,145	4,102	5,414,043
Water supply	661,838	-	661,838	Capital outlay	622,933	258	622,675
Electric power	3,928,744	-	3,928,744	Water supply	764,254	4,102	760,152
Gas supply	627,409	-	627,409	Electric power	3,893,940	-	3,893,940
Transit	23,415	-	23,415	Gas supply	669,123	-	669,123
Liquor store revenue	-	-	-	Transit	90,828	-	90,828
Insurance trust revenue	3,559,850	3,041,411	518,439	Liquor store expenditure	-	-	-
Unemployment compensation	346,475	346,475	-	Insurance trust expenditure	1,319,415	1,027,419	291,996
Employee retirement	3,213,375	2,694,936	518,439	Unemployment compensation	306,123	306,123	-
Workers' compensation	-	-	-	Employee retirement	1,013,292	721,296	291,996
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
Expenditure¹	32,009,918	16,853,438	19,561,393	Other insurance trust	-	-	-
By character and object:				Debt outstanding	18,376,838	3,292,314	15,084,523
Intergovernmental expenditure ¹	-	4,364,404	40,509	Short-term	392,354	107,565	284,788
Direct expenditure	32,009,918	12,489,034	19,520,884	Long-term	17,984,484	3,184,749	14,799,735
Current operations	24,998,351	9,392,164	15,606,187	Full faith and credit	8,225,817	966,543	7,259,274
Capital outlay	4,356,729	1,480,523	2,876,206	Nonguaranteed	9,758,667	2,218,206	7,540,461
Construction	3,505,392	1,270,206	2,235,186	Long-term debt by purpose			
Other capital outlay	851,337	210,317	641,020	Public debt for private purposes	4,025,113	1,878,869	2,146,244
Assistance and subsidies	399,318	398,458	860	Education	3,057,909	377,256	2,680,653
Interest on debt	936,105	190,470	745,635	Utilities	3,141,310	-	3,141,310
Insurance benefits and repayments	1,319,415	1,027,419	291,996	Other	7,760,152	928,624	6,831,528
Exhibit: Salaries and wages	8,488,503	2,464,411	6,024,092	Long-term debt issued	2,378,520	545,154	1,833,366
Direct expenditure by function	32,009,918	12,489,034	19,520,884	Long-term debt retired	1,556,273	495,092	1,061,180
Direct general expenditure	25,272,358	11,457,513	13,814,845	Cash and security holdings	43,850,907	29,017,820	14,833,087
Capital outlay	3,733,796	1,480,265	2,253,531	Insurance trust funds	30,971,646	24,908,055	6,063,591
Other direct general expenditure	21,538,562	9,977,248	11,561,314	Unemployment compensation	915,206	915,206	-
Education services:				Employee retirement	30,056,440	23,992,849	6,063,591
Education	8,369,231	2,670,151	5,699,080	Workers' compensation	-	-	-
Capital outlay	1,076,138	365,652	710,486	Miscellaneous	-	-	-
Higher education	2,379,444	2,379,444	-	Other than insurance trust funds	12,879,261	4,109,765	8,769,496
Capital outlay	363,938	363,938	-	By purpose			
Elementary & secondary	5,699,080	-	5,699,080	Offsets to debt	5,099,501	2,031,108	3,068,393
Capital outlay	710,486	-	710,486	Bond funds	1,424,005	139,416	1,284,589
Other education	290,707	290,707	-	Other	6,355,755	1,939,241	4,416,514
Libraries	92,633	5,689	86,964				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Texas			Description	Texas		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	20,852	20,852	20,852	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	581,312	581,312	581,312	Direct general expenditures - Con.			
Revenue¹	120,665,917	72,322,692	65,509,832	Social services and income maintenance:			
General revenue¹	95,539,213	55,312,368	57,393,452	Public welfare	11,459,507	11,204,099	255,408
Intergovernmental revenue ²	18,575,645	17,150,934	18,591,318	Cash assistance payments	1,145,389	1,141,122	4,267
From Federal Government	18,575,645	16,561,985	2,013,660	Vendor payments	8,556,144	8,495,023	61,121
From State government	(¹)	-	16,577,658	Other public welfare	1,757,974	1,567,954	190,020
From local governments ³	(¹)	588,949	(¹)	Hospitals	6,535,751	2,938,671	3,597,080
General revenue from own sources	76,963,568	38,161,434	38,802,134	Capital outlay	237,682	18,384	219,298
Taxes	52,226,535	27,424,142	24,802,393	Health	2,317,786	1,017,533	1,300,253
Property	19,817,072	-	19,817,072	Social insurance administration	226,732	226,732	-
Sales and gross receipts	26,578,904	22,213,368	4,365,536	Veterans' services	58,557	58,557	-
General sales	17,348,954	14,012,165	3,336,789	Transportation:			
Selective sales	9,229,950	8,201,203	1,028,747	Highways	7,201,322	4,768,364	2,432,958
Motor fuel	2,688,869	2,688,818	51	Capital outlay	4,621,224	3,502,762	1,118,462
Alcoholic beverage	514,804	514,804	-	Air transportation (airports)	784,751	-	784,751
Tobacco products	532,181	531,780	401	Parking facilities	13,866	-	13,866
Public utilities	1,236,816	507,857	728,959	Sea and inland port facilities	198,929	-	198,929
Other selective sales	4,257,280	3,957,944	299,336	Transit subsidies	267	-	267
Individual income	-	-	-	Public safety:			
Corporate income	-	-	-	Police protection	3,204,048	337,990	2,866,058
Motor vehicle license	1,200,477	925,337	275,140	Fire protection	1,372,622	-	1,372,622
Other taxes	4,630,082	4,285,437	344,645	Correction	3,755,643	2,677,248	1,078,395
Charges and miscellaneous general revenue	24,737,033	10,737,292	13,999,741	Capital outlay	187,577	117,548	70,029
Current charges	14,452,636	5,102,258	9,350,378	Protective inspection and regulation	389,565	258,965	130,600
Education	4,565,121	3,193,480	1,371,641	Environment and housing:			
Institutions of higher education	3,848,571	3,185,013	663,558	Natural resources	1,033,569	652,801	380,768
School lunch sales (gross)	477,872	-	477,872	Capital outlay	200,081	41,144	158,937
Hospitals	3,665,343	1,289,544	2,375,799	Parks and recreation	1,214,906	55,523	1,159,383
Highways	431,421	135,979	295,442	Capital outlay	322,987	6,132	316,855
Air transportation (airports)	730,858	-	730,858	Housing and community development	1,809,067	642,943	1,166,124
Parking facilities	19,293	-	19,293	Sewerage	1,590,527	-	1,590,527
Sea and inland port facilities	159,027	-	159,027	Capital outlay	519,460	-	519,460
Natural resources	383,448	35,744	347,704	Solid waste management	890,944	188,076	702,868
Parks and recreation	293,441	28,832	264,609	Capital outlay	87,549	4,525	83,024
Housing and community development	140,952	5,170	135,782	Governmental administration:			
Sewerage	1,791,230	-	1,791,230	Financial administration	1,469,522	700,916	768,606
Solid waste management	656,779	15,164	641,615	Judicial and legal	1,354,638	410,654	943,984
Other charges	1,615,723	398,345	1,217,378	General public buildings	555,039	112,773	442,266
Miscellaneous general revenue	10,284,397	5,635,034	4,649,363	Other governmental administration	678,923	142,475	536,448
Interest earnings	5,215,403	2,131,674	3,083,729	Interest on general debt	4,594,373	1,032,280	3,562,093
Special assessments	87,184	-	87,184	General expenditure, n.e.c.			
Sale of property	47,779	8,210	39,569	Miscellaneous commercial activities	6,831	-	6,831
Other general revenue	4,934,031	3,495,150	1,438,881	Other and unallocable	3,533,660	1,900,661	1,632,999
Utility revenue	6,211,621	-	6,211,621	Utility expenditure	7,344,127	-	7,344,127
Water supply	2,759,411	-	2,759,411	Capital outlay	1,978,313	-	1,978,313
Electric power	3,157,726	-	3,157,726	Water supply	3,164,020	-	3,164,020
Gas supply	164,916	-	164,916	Electric power	2,800,993	-	2,800,993
Transit	129,568	-	129,568	Gas supply	149,635	-	149,635
Liquor store revenue	-	-	-	Transit	1,229,479	-	1,229,479
Insurance trust revenue	18,915,083	17,010,324	1,904,759	Liquor store expenditure	-	-	-
Unemployment compensation	1,196,362	1,196,362	-	Insurance trust expenditure	6,527,989	5,973,206	554,783
Employee retirement	17,715,608	15,810,849	1,904,759	Unemployment compensation	1,016,847	1,016,847	-
Workers' compensation	3,113	3,113	-	Employee retirement	5,510,045	4,955,262	554,783
Other insurance trust revenue	-	-	-	Workers' compensation	1,097	1,097	-
Other insurance trust revenue	-	-	-	Other insurance trust	-	-	-
Expenditure¹	109,634,090	60,425,369	65,969,872	Debt outstanding	100,174,846	19,228,150	80,946,696
By character and object:				Short-term	5,192,617	4,016,291	1,176,326
Intergovernmental expenditure ¹	-	16,231,378	529,773	Long-term	94,982,229	15,211,859	79,770,370
Direct expenditure	109,634,090	44,193,991	65,440,099	Full faith and credit	42,816,539	6,705,920	36,110,620
Current operations	79,086,720	30,059,539	49,027,181	Nonguaranteed	52,165,690	8,505,939	43,659,750
Capital outlay	16,732,788	5,543,996	11,188,792	Long-term debt by purpose			
Construction	12,485,425	3,918,603	8,566,822	Public debt for private purposes	15,401,978	1,375,743	14,026,235
Other capital outlay	4,247,363	1,625,393	2,621,970	Education	27,832,981	5,929,369	21,903,612
Assistance and subsidies	1,589,237	1,584,970	4,267	Utilities	18,548,823	-	18,548,823
Interest on debt	5,697,356	1,032,280	4,665,076	Other	33,198,447	7,906,747	25,291,701
Insurance benefits and repayments	6,527,989	5,973,206	554,783	Long-term debt issued	12,498,950	1,841,836	10,657,115
Exhibit: Salaries and wages	36,264,239	7,598,588	28,665,651	Long-term debt retired	8,717,439	1,203,529	7,513,909
Direct expenditure by function	109,634,090	44,193,991	65,440,099	Cash and security holdings	251,436,245	188,147,532	63,288,713
Direct general expenditure	95,761,974	38,220,785	57,541,189	Insurance trust funds	141,417,382	128,173,398	13,243,984
Capital outlay	14,754,475	5,543,996	9,210,479	Unemployment compensation	823,284	823,284	-
Other direct general expenditure	81,007,499	32,676,789	48,330,710	Employee retirement	140,576,518	127,332,534	13,243,984
Education services:				Workers' compensation	17,580	17,580	-
Education	39,217,371	8,882,497	30,334,874	Miscellaneous	-	-	-
Capital outlay	5,855,074	894,747	4,960,327	Other than insurance trust funds	110,018,863	59,974,134	50,044,729
Higher education	9,795,418	7,680,088	2,115,330	By purpose			
Capital outlay	1,136,489	889,658	246,831	Offsets to debt	22,914,394	3,953,251	18,961,143
Elementary & secondary	28,404,620	185,076	28,219,544	Bond funds	12,754,431	1,101,191	11,653,240
Capital outlay	4,713,496	-	4,713,496	Other	74,350,038	54,919,692	19,430,346
Other education	1,017,333	1,017,333	-				
Libraries	293,258	11,027	282,231				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Utah			Description	Utah		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	2,233	2,233	2,233	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	52,532	52,532	52,532	Direct general expenditures - Con.			
Revenue¹	14,953,608	10,227,355	6,633,146	Social services and income maintenance:			
General revenue²	11,207,689	7,696,937	5,417,645	Public welfare	1,472,568	1,451,668	20,900
Intergovernmental revenue ²	2,171,908	1,889,150	2,189,651	Cash assistance payments	277,739	277,739	-
From Federal Government	2,171,908	1,877,549	294,359	Vendor payments	987,346	987,346	-
From State government	(¹)	-	1,895,292	Other public welfare	207,483	186,583	20,900
From local governments ³	(¹)	11,601	(¹)	Hospitals	445,959	413,947	32,012
General revenue from own sources	9,035,781	5,807,787	3,227,994	Capital outlay	45,263	42,382	2,881
Taxes	5,873,126	3,978,697	1,894,429	Health	295,037	164,367	130,670
Property	1,303,192	-	-	Social insurance administration	10,853	10,853	-
Sales and gross receipts	2,430,055	1,924,091	505,964	Veterans' services	-	-	-
General sales	1,841,327	1,423,234	418,093	Transportation:			
Selective sales	588,728	500,857	87,871	Highways	1,032,708	764,779	267,929
Motor fuel	330,499	330,499	-	Capital outlay	666,221	559,963	106,258
Alcoholic beverage	23,943	23,943	-	Air transportation (airports)	78,367	26,257	52,110
Tobacco products	48,254	48,254	-	Parking facilities	-	-	-
Public utilities	64,638	-	64,638	Sea and inland port facilities	-	-	-
Other selective sales	121,394	98,161	23,233	Transit subsidies	-	-	-
Individual income	1,651,448	1,651,448	-	Public safety:			
Corporate income	173,799	173,799	-	Police protection	380,972	74,401	306,571
Motor vehicle license	80,260	80,038	222	Fire protection	126,613	-	126,613
Other taxes	234,372	149,321	85,051	Correction	351,415	245,372	106,043
Charges and miscellaneous general revenue	3,162,655	1,829,090	1,333,565	Capital outlay	29,501	3,068	26,433
Current charges	1,887,400	1,149,615	737,785	Protective inspection and regulation	50,159	50,159	-
Education	754,888	688,785	66,103	Environment and housing:			
Institutions of higher education	687,115	687,115	-	Natural resources	154,299	140,972	13,327
School lunch sales (gross)	47,779	-	47,779	Capital outlay	13,837	7,477	6,360
Hospitals	365,256	329,621	35,635	Parks and recreation	238,146	29,809	208,337
Highways	33,290	32,037	1,253	Capital outlay	68,996	5,904	63,092
Air transportation (airports)	114,282	23,155	91,127	Housing and community development	115,042	15,804	99,238
Parking facilities	1,101	-	1,101	Sewerage	181,849	-	181,849
Sea and inland port facilities	-	-	-	Capital outlay	53,958	-	53,958
Natural resources	7,119	4,656	2,463	Solid waste management	101,847	12,178	89,669
Parks and recreation	60,082	9,954	50,128	Capital outlay	4,622	157	4,465
Housing and community development	20,238	3,289	16,949	Governmental administration:			
Sewerage	150,045	-	150,045	Financial administration	261,038	159,714	101,324
Solid waste management	106,116	762	105,354	Judicial and legal	202,238	131,164	71,074
Other charges	274,983	57,356	217,627	General public buildings	159,926	102,526	57,400
Miscellaneous general revenue	1,275,255	679,475	595,780	Other governmental administration	156,633	14,187	142,446
Interest earnings	549,684	279,799	269,885	Interest on general debt	383,817	185,078	198,739
Special assessments	3,051	538	2,513	General expenditure, n.e.c.			
Sale of property	41,862	19,111	22,751	Miscellaneous commercial activities	10,322	-	10,322
Other general revenue	680,658	380,027	300,631	Other and unallocable	504,916	161,577	343,339
Utility revenue	1,215,501	-	1,215,501	Utility expenditure	1,395,892	-	1,395,892
Water supply	256,087	-	256,087	Capital outlay	254,517	-	254,517
Electric power	944,735	-	944,735	Water supply	394,402	-	394,402
Gas supply	314	-	314	Electric power	823,154	-	823,154
Transit	14,365	-	14,365	Gas supply	149	-	149
Liquor store revenue	116,576	116,576	-	Transit	178,187	-	178,187
Insurance trust revenue	2,413,842	2,413,842	-	Liquor store expenditure	87,195	87,195	-
Unemployment compensation	87,164	87,164	-	Insurance trust expenditure	548,253	548,253	-
Employee retirement	2,171,478	2,171,478	-	Unemployment compensation	91,596	91,596	-
Workers' compensation	155,200	155,200	-	Employee retirement	373,817	373,817	-
Other insurance trust revenue	-	-	-	Workers' compensation	82,840	82,840	-
Expenditure¹	13,044,481	8,591,768	6,438,200	Other insurance trust	-	-	-
By character and object:				Debt outstanding	12,394,278	3,885,417	8,508,860
Intergovernmental expenditure ¹	611	1,977,703	8,395	Short-term	545,025	25,050	519,975
Direct expenditure	13,043,870	6,614,065	6,429,805	Long-term	11,849,253	3,860,367	7,988,885
Current operations	9,528,698	4,643,694	4,885,004	Full faith and credit	3,002,986	1,212,325	1,790,661
Capital outlay	1,965,517	909,509	1,056,008	Nonguaranteed	8,846,267	2,648,042	6,198,224
Construction	1,373,239	756,846	616,393	Long-term debt by purpose			
Other capital outlay	592,278	152,663	439,615	Public debt for private purposes	2,619,230	1,962,828	656,402
Assistance and subsidies	327,531	327,531	-	Education	1,656,655	414,134	1,242,521
Interest on debt	673,871	185,078	488,793	Utilities	4,245,168	-	4,245,167
Insurance benefits and repayments	548,253	548,253	-	Other	3,328,200	1,483,405	1,844,795
Exhibit: Salaries and wages	3,893,712	1,375,035	2,518,677	Long-term debt issued	2,207,377	537,899	1,669,478
Direct expenditure by function	13,043,870	6,614,065	6,429,805	Long-term debt retired	3,271,683	431,754	2,839,927
Direct general expenditure	11,012,530	5,978,617	5,033,913	Cash and security holdings	22,124,714	17,492,341	4,632,373
Capital outlay	1,711,000	909,509	801,491	Insurance trust funds	13,218,158	13,218,158	-
Other direct general expenditure	9,301,530	5,069,108	4,232,422	Unemployment compensation	626,595	626,595	-
Education services:				Employee retirement	11,869,130	11,869,130	-
Education	4,233,385	1,819,090	2,414,295	Workers' compensation	722,433	722,433	-
Capital outlay	430,035	159,863	270,172	Miscellaneous	-	-	-
Higher education	1,631,363	1,631,363	-	Other than insurance trust funds	8,906,556	4,274,183	4,632,373
Capital outlay	155,284	155,284	-	By purpose			
Elementary & secondary	2,414,295	-	2,414,295	Offsets to debt	3,690,994	2,015,698	1,675,296
Capital outlay	270,172	-	270,172	Bond funds	803,002	124,985	678,017
Other education	187,727	187,727	-	Other	4,412,560	2,133,500	2,279,060
Libraries	64,421	4,715	59,706				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Vermont			Description	Vermont		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	609	609	609	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	16,369	16,369	16,369	Direct general expenditures - Con.			
Revenue¹	4,018,646	3,291,896	1,579,681	Social services and income maintenance:			
General revenue¹	3,496,950	2,943,411	1,406,470	Public welfare	701,101	699,865	1,236
Intergovernmental revenue ²	903,249	918,135	838,045	Cash assistance payments	55,663	55,663	-
From Federal Government	903,249	876,957	26,292	Vendor payments	479,950	479,892	58
From State government	(¹)	-	811,753	Other public welfare	165,488	164,310	1,178
From local governments ³	(¹)	41,178	(¹)	Hospitals	2,941	2,895	46
General revenue from own sources	2,593,701	2,025,276	568,425	Capital outlay	3	-	3
Taxes	1,875,546	1,483,155	392,391	Health	76,479	72,551	3,928
Property	782,200	404,710	377,490	Social insurance administration	3,518	3,518	-
Sales and gross receipts	484,655	483,627	1,028	Veterans' services	-	-	-
General sales	215,423	215,423	-	Transportation:			
Selective sales	269,232	268,204	1,028	Highways	327,474	204,363	123,111
Motor fuel	60,575	60,575	-	Capital outlay	89,031	66,671	22,360
Alcoholic beverage	14,159	14,159	-	Air transportation (airports)	9,355	3,917	5,438
Tobacco products	25,506	25,506	-	Parking facilities	4,523	-	4,523
Public utilities	9,811	9,714	97	Sea and inland port facilities	-	-	-
Other selective sales	159,181	158,250	931	Transit subsidies	45	-	45
Individual income	432,002	432,002	-	Public safety:			
Corporate income	44,430	44,430	-	Police protection	77,900	37,127	40,773
Motor vehicle license	35,318	35,318	-	Fire protection	25,090	-	25,090
Other taxes	96,941	83,068	13,873	Correction	66,304	66,127	177
Charges and miscellaneous general revenue	718,155	542,121	176,034	Capital outlay	1,385	1,385	-
Current charges	392,509	294,578	97,931	Protective inspection and regulation	16,487	15,988	499
Education	263,874	248,127	15,747	Environment and housing:			
Institutions of higher education	247,786	247,786	-	Natural resources	90,186	90,186	-
School lunch sales (gross)	13,537	-	13,537	Capital outlay	8,161	8,161	-
Hospitals	227	227	-	Parks and recreation	19,079	6,543	12,536
Highways	1,946	198	1,748	Capital outlay	876	234	642
Air transportation (airports)	6,902	155	6,747	Housing and community development	81,410	55,644	25,766
Parking facilities	4,796	-	4,796	Sewerage	35,531	-	35,531
Sea and inland port facilities	-	-	-	Capital outlay	2,725	-	2,725
Natural resources	3,414	3,151	263	Solid waste management	34,137	7,684	26,453
Parks and recreation	12,537	8,188	4,349	Capital outlay	609	343	266
Housing and community development	5,867	585	5,282	Governmental administration:			
Sewerage	31,550	-	31,550	Financial administration	94,403	60,515	33,888
Solid waste management	14,809	42	14,767	Judicial and legal	39,408	37,044	2,364
Other charges	46,587	33,905	12,682	General public buildings	28,006	24,918	3,088
Miscellaneous general revenue	325,646	247,543	78,103	Other governmental administration	26,388	15,749	10,639
Interest earnings	153,688	128,625	25,063	Interest on general debt	148,826	124,137	24,689
Special assessments	4,634	-	4,634	General expenditure, n.e.c.			
Sale of property	142	-	142	Miscellaneous commercial activities	-	-	-
Other general revenue	167,182	118,918	48,264	Other and unallocable	196,491	155,851	40,640
Utility revenue	153,191	-	153,191	Utility expenditure	157,178	2,925	154,253
Water supply	44,623	-	44,623	Capital outlay	13,109	25	13,084
Electric power	105,442	-	105,442	Water supply	44,741	-	44,741
Gas supply	-	-	-	Electric power	92,613	-	92,613
Transit	3,126	-	3,126	Gas supply	-	-	-
Liquor store revenue	28,964	28,964	-	Transit	19,824	2,925	16,899
Insurance trust revenue	339,541	319,521	20,020	Liquor store expenditure	29,152	29,152	-
Unemployment compensation	68,776	68,776	-	Insurance trust expenditure	123,403	119,705	3,698
Employee retirement	270,765	250,745	20,020	Unemployment compensation	40,775	40,775	-
Workers' compensation	-	-	-	Employee retirement	82,628	78,930	3,698
Other insurance trust revenue	-	-	-	Workers' compensation	-	-	-
Expenditure¹	3,765,713	3,219,388	1,469,563	Other insurance trust	-	-	-
By character and object:				Debt outstanding	2,838,976	2,165,158	673,817
Intergovernmental expenditure ¹	9,681	931,604	1,315	Short-term	20,680	-	20,679
Direct expenditure	3,756,032	2,287,784	1,468,248	Long-term	2,818,296	2,165,158	653,138
Current operations	3,117,978	1,782,863	1,335,115	Full faith and credit	964,792	553,475	411,317
Capital outlay	246,874	155,960	90,914	Nonguaranteed	1,853,504	1,611,683	241,821
Construction	180,588	123,769	56,819	Long-term debt by purpose			
Other capital outlay	66,286	32,191	34,095	Public debt for private purposes	1,114,180	1,111,964	2,216
Assistance and subsidies	105,119	105,119	-	Education	344,862	97,653	247,209
Interest on debt	162,658	124,137	38,521	Utilities	218,180	-	218,180
Insurance benefits and repayments	123,403	119,705	3,698	Other	1,141,074	955,541	185,533
Exhibit: Salaries and wages	1,242,298	507,804	734,494	Long-term debt issued	335,331	271,658	63,672
Direct expenditure by function	3,756,032	2,287,784	1,468,248	Long-term debt retired	324,400	238,571	85,830
Direct general expenditure	3,446,299	2,136,002	1,310,297	Cash and security holdings	4,937,144	4,534,170	402,974
Capital outlay	233,765	155,935	77,830	Insurance trust funds	2,785,989	2,684,709	101,280
Other direct general expenditure	3,212,534	1,980,067	1,232,467	Unemployment compensation	289,763	289,763	-
Education services:				Employee retirement	2,496,226	2,394,946	101,280
Education	1,330,436	448,897	881,539	Workers' compensation	-	-	-
Capital outlay	80,585	42,693	37,892	Miscellaneous	-	-	-
Higher education	371,226	371,226	-	Other than insurance trust funds	2,151,155	1,849,461	301,694
Capital outlay	37,577	37,577	-	By purpose			
Elementary & secondary	881,539	-	881,539	Offsets to debt	1,195,376	1,166,701	28,675
Capital outlay	37,892	-	37,892	Bond funds	110,284	65,603	44,681
Other education	77,671	77,671	-	Other	845,495	617,157	228,338
Libraries	10,781	2,483	8,298				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Virginia			Description	Virginia		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (April 1, 2000, in thousands)	7,079	7,079	7,079	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	221,078	221,078	221,078	Direct general expenditures - Con.			
Revenue¹	44,174,553	29,408,963	21,171,860	Social services and income maintenance:			
General revenue²	35,433,606	22,714,771	19,125,105	Public welfare	4,487,388	3,539,820	947,568
Intergovernmental revenue ²	5,009,533	4,466,096	6,949,707	Cash assistance payments	671,203	560,634	110,569
From Federal Government	5,009,533	4,314,015	695,518	Vendor payments	2,874,955	2,783,649	91,306
From State government	(¹)	-	6,254,189	Other public welfare	941,230	195,537	745,693
From local governments ²	(¹)	152,081	(¹)	Hospitals	1,698,036	1,429,315	268,721
General revenue from own sources	30,424,073	18,248,675	12,175,398	Capital outlay	68,531	38,033	30,498
Taxes	21,082,951	12,648,035	8,434,916	Health	935,521	441,809	493,712
Property	5,985,891	34,075	5,951,816	Social insurance administration	101,481	101,481	-
Sales and gross receipts	5,969,864	4,352,087	1,617,777	Veterans' services	2,784	2,784	-
General sales	3,214,162	2,471,938	742,224	Transportation:			
Selective sales	2,755,702	1,880,149	875,553	Highways	2,627,409	2,142,087	485,322
Motor fuel	814,999	814,999	-	Capital outlay	1,376,910	1,232,851	144,059
Alcoholic beverage	123,448	123,448	-	Air transportation (airports)	469,411	24,624	444,787
Tobacco products	48,447	15,332	33,115	Parking facilities	31,167	-	31,167
Public utilities	546,314	102,351	443,963	Sea and inland port facilities	168,145	167,376	769
Other selective sales	1,222,494	824,019	398,475	Transit subsidies	7,194	-	7,194
Individual income	6,828,901	6,828,901	-	Public safety:			
Corporate income	565,909	565,909	-	Police protection	1,175,518	210,428	965,090
Motor vehicle license	430,888	309,723	121,165	Fire protection	549,293	-	549,293
Other taxes	1,301,498	557,340	744,158	Correction	1,246,135	859,433	386,702
Charges and miscellaneous general revenue	9,341,122	5,600,640	3,740,482	Capital outlay	61,207	15,987	45,220
Current charges	5,724,961	3,216,110	2,508,851	Protective inspection and regulation	199,998	119,177	80,821
Education	1,843,153	1,587,659	255,494	Environment and housing:			
Institutions of higher education	1,601,282	1,561,884	39,398	Natural resources	208,103	180,652	27,451
School lunch sales (gross)	176,899	-	176,899	Capital outlay	8,243	8,056	187
Hospitals	1,311,452	1,060,730	250,722	Parks and recreation	592,097	75,519	516,578
Highways	127,841	58,331	69,510	Capital outlay	109,075	2,649	106,426
Air transportation (airports)	397,807	-	397,807	Housing and community development	615,328	102,121	513,207
Parking facilities	33,445	-	33,445	Sewerage	751,815	73,933	677,882
Sea and inland port facilities	131,307	129,312	1,995	Capital outlay	197,446	2,084	195,362
Natural resources	2,653	2,553	100	Solid waste management	487,955	37,019	450,936
Parks and recreation	133,363	13,058	120,305	Capital outlay	23,723	73	23,650
Housing and community development	78,259	7,525	70,734	Governmental administration:			
Sewerage	680,619	-	680,619	Financial administration	854,562	495,561	359,001
Solid waste management	296,181	-	296,181	Judicial and legal	513,080	238,570	274,510
Other charges	688,881	356,942	331,939	General public buildings	324,523	35,132	289,391
Miscellaneous general revenue	3,616,161	2,384,530	1,231,631	Other governmental administration	340,986	48,667	292,319
Interest earnings	1,686,912	980,061	706,851	Interest on general debt	1,731,811	791,644	940,167
Special assessments	41,940	-	41,940	General expenditure, n.e.c.			
Sale of property	23,810	2,310	21,500	Miscellaneous commercial activities	-	-	-
Other general revenue	1,863,499	1,402,159	461,340	Other and unallocable	1,259,217	399,152	860,065
Utility revenue	1,143,028	-	1,143,028	Utility expenditure	1,335,710	5,303	1,330,407
Water supply	710,277	-	710,277	Capital outlay	223,822	2,216	221,606
Electric power	233,997	-	233,997	Water supply	770,298	-	770,298
Gas supply	147,366	-	147,366	Electric power	192,738	-	192,738
Transit	51,388	-	51,388	Gas supply	153,346	-	153,346
Liquor store revenue	299,295	299,295	-	Transit	219,328	5,303	214,025
Insurance trust revenue	7,298,624	6,394,897	903,727	Liquor store expenditure	263,976	263,976	-
Unemployment compensation	218,602	218,602	-	Insurance trust expenditure	1,765,278	1,436,140	329,138
Employee retirement	7,077,901	6,174,174	903,727	Unemployment compensation	164,602	164,602	-
Workers' compensation	2,121	2,121	-	Employee retirement	1,597,879	1,268,741	329,138
Other insurance trust revenue	-	-	-	Workers' compensation	2,797	2,797	-
Expenditure¹	38,092,479	24,313,963	20,932,317	Other insurance trust	-	-	-
By character and object:				Debt outstanding	31,546,081	12,010,623	19,535,459
Intergovernmental expenditure ¹	421	7,132,350	21,872	Short-term	278,060	-	278,060
Direct expenditure	38,092,058	17,181,613	20,910,445	Long-term	31,268,021	12,010,623	19,257,399
Current operations	29,309,331	12,377,267	16,932,064	Full faith and credit	10,183,759	460,001	9,723,759
Capital outlay	4,225,215	1,762,135	2,463,080	Nonguaranteed	21,084,262	11,550,622	9,533,640
Construction	3,364,972	1,459,142	1,905,830	Long-term debt by purpose			
Other capital outlay	860,243	302,993	557,250	Public debt for private purposes	9,222,823	5,640,153	3,582,670
Assistance and subsidies	924,996	814,427	110,569	Education	7,508,666	3,140,070	4,368,596
Interest on debt	1,867,238	791,644	1,075,594	Utilities	2,503,298	-	2,503,298
Insurance benefits and repayments	1,765,278	1,436,140	329,138	Other	12,033,234	3,230,400	8,802,835
Exhibit: Salaries and wages	12,430,199	4,188,858	8,241,341	Long-term debt issued	2,851,894	1,396,512	1,455,383
Direct expenditure by function	38,092,058	17,181,613	20,910,445	Long-term debt retired	2,495,572	1,229,634	1,265,939
Direct general expenditure	34,727,094	15,476,194	19,250,900	Cash and security holdings	79,362,093	58,386,795	20,975,298
Capital outlay	3,999,866	1,758,392	2,241,474	Insurance trust funds	49,789,289	41,457,777	8,331,512
Other direct general expenditure	30,727,228	13,717,802	17,009,426	Unemployment compensation	1,049,121	1,049,121	-
Education services:				Employee retirement	48,735,666	40,404,154	8,331,512
Education	13,132,025	3,942,965	9,189,060	Workers' compensation	4,502	4,502	-
Capital outlay	1,235,562	362,225	873,337	Miscellaneous	-	-	-
Higher education	3,502,053	3,403,747	98,306	Other than insurance trust funds	29,572,804	16,929,018	12,643,786
Capital outlay	350,296	349,694	602	By purpose			
Elementary & secondary	9,113,644	22,890	9,090,754	Offsets to debt	12,238,013	8,356,731	3,881,282
Capital outlay	872,735	-	872,735	Bond funds	1,625,693	110,252	1,515,441
Other education	516,328	516,328	-	Other	15,709,098	8,462,035	7,247,063
Libraries	216,112	16,925	199,187				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Washington			Description	Washington		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (April 1, 2000, in thousands)	5,894	5,894	5,894	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	184,518	184,518	184,518	Direct general expenditures - Con.			
Revenue¹	46,371,508	30,615,762	22,702,634	Social services and income maintenance:			
General revenue²	33,426,077	21,254,208	19,118,757	Public welfare	5,099,818	5,058,103	41,715
Intergovernmental revenue ²	5,827,523	5,190,356	7,584,055	Cash assistance payments	851,986	851,538	448
From Federal Government	5,827,523	5,094,830	732,693	Vendor payments	3,277,410	3,277,386	24
From State government	(¹)	-	6,851,362	Other public welfare	970,422	929,179	41,243
From local governments ²	(¹)	95,526	(¹)	Hospitals	1,614,194	681,277	932,917
General revenue from own sources	27,598,554	16,063,852	11,534,702	Capital outlay	177,367	44,733	132,634
Taxes	18,733,865	12,567,383	6,166,482	Health	1,702,867	1,114,890	587,977
Property	5,492,563	1,697,689	3,794,874	Social insurance administration	128,583	128,583	-
Sales and gross receipts	11,481,255	9,684,271	1,796,984	Veterans' services	5,126	5,126	-
General sales	8,918,781	7,739,014	1,179,767	Transportation:			
Selective sales	2,562,474	1,945,257	617,217	Highways	2,211,819	1,096,404	1,115,415
Motor fuel	775,546	775,245	301	Capital outlay	1,374,451	720,384	654,067
Alcoholic beverage	162,228	162,228	-	Air transportation (airports)	401,432	1,435	399,997
Tobacco products	277,329	277,329	-	Parking facilities	4,582	-	4,582
Public utilities	607,947	290,022	317,925	Sea and inland port facilities	318,701	-	318,701
Other selective sales	739,424	440,433	298,991	Transit subsidies	-	-	-
Individual income	-	-	-	Public safety:			
Corporate income	-	-	-	Police protection	1,007,208	153,174	854,034
Motor vehicle license	415,803	295,288	120,515	Fire protection	550,786	-	550,786
Other taxes	1,344,244	890,135	454,109	Correction	1,053,373	731,277	322,096
Charges and miscellaneous general revenue	8,864,689	3,496,469	5,368,220	Capital outlay	141,896	117,507	24,389
Current charges	5,826,904	2,146,259	3,680,645	Protective inspection and regulation	378,887	275,314	103,573
Education	1,634,151	1,383,018	251,133	Environment and housing:			
Institutions of higher education	1,377,520	1,377,520	-	Natural resources	631,414	501,981	129,433
School lunch sales (gross)	97,058	-	97,058	Capital outlay	99,017	70,763	28,254
Hospitals	1,162,710	355,271	807,439	Parks and recreation	633,171	64,339	568,832
Highways	110,603	103,503	7,100	Capital outlay	178,738	15,676	163,062
Air transportation (airports)	236,757	-	236,757	Housing and community development	647,184	146,381	500,803
Parking facilities	14,023	-	14,023	Sewerage	721,546	-	721,546
Sea and inland port facilities	256,071	-	256,071	Capital outlay	272,067	-	272,067
Natural resources	240,318	186,927	53,391	Solid waste management	461,636	56,784	404,852
Parks and recreation	135,558	1,123	134,435	Capital outlay	54,408	7,878	46,530
Housing and community development	124,543	10,318	114,225	Governmental administration:			
Sewerage	842,660	-	842,660	Financial administration	579,305	307,251	272,054
Solid waste management	466,061	4,998	461,063	Judicial and legal	469,759	71,194	398,565
Other charges	603,449	101,101	502,348	General public buildings	154,563	19,049	135,514
Miscellaneous general revenue	3,037,785	1,350,210	1,687,575	Other governmental administration	392,243	106,583	285,660
Interest earnings	1,258,382	595,304	663,078	Interest on general debt	1,398,311	606,891	791,420
Special assessments	92,513	-	92,513	General expenditure, n.e.c.			
Sale of property	380,849	3,091	377,758	Miscellaneous commercial activities	-	-	-
Other general revenue	1,306,041	751,815	554,226	Other and unallocable	1,139,571	385,025	754,546
Utility revenue	3,321,367	-	3,321,367	Utility expenditure	4,249,405	17,169	4,232,236
Water supply	575,287	-	575,287	Capital outlay	850,885	346	850,539
Electric power	2,617,645	-	2,617,645	Water supply	666,906	-	666,906
Gas supply	4,974	-	4,974	Electric power	2,802,053	-	2,802,053
Transit	123,461	-	123,461	Gas supply	3,341	-	3,341
Liquor store revenue	326,964	326,964	-	Transit	777,105	17,169	759,936
Insurance trust revenue	9,297,100	9,034,590	262,510	Liquor store expenditure	289,671	289,671	-
Employment compensation	1,055,836	1,055,836	-	Insurance trust expenditure	3,771,605	3,644,313	127,292
Employee retirement	6,705,226	6,442,716	262,510	Unemployment compensation	868,696	868,696	-
Workers' compensation	1,536,038	1,536,038	-	Employee retirement	1,731,843	1,604,551	127,292
Other insurance trust revenue	-	-	-	Workers' compensation	1,171,066	1,171,066	-
Other insurance trust revenue	-	-	-	Other insurance trust	-	-	-
Expenditure²	41,794,000	25,901,790	22,292,633	Debt outstanding	38,697,244	11,734,299	26,962,945
By character and object:				Short-term	267,190	138	267,052
Intergovernmental expenditure ¹	8,158	6,370,710	37,871	Long-term	38,430,054	11,734,161	26,695,893
Direct expenditure	41,785,842	19,531,080	22,254,762	Full faith and credit	17,921,583	7,278,158	10,643,425
Current operations	28,827,837	12,287,873	16,539,964	Nonguaranteed	20,508,471	4,456,003	16,052,468
Capital outlay	6,008,884	1,800,323	4,208,561	Long-term debt by purpose			
Construction	4,194,435	1,564,642	2,629,793	Public debt for private purposes	4,379,673	4,145,510	234,163
Other capital outlay	1,814,449	235,681	1,578,768	Education	6,457,211	773,908	5,683,303
Assistance and subsidies	1,192,128	1,191,680	448	Utilities	11,818,201	-	11,818,201
Interest on debt	1,985,388	606,891	1,378,497	Other	15,774,969	6,814,743	8,960,226
Insurance benefits and repayments	3,771,605	3,644,313	127,292	Long-term debt issued	4,254,724	1,527,906	2,726,819
Exhibit: Salaries and wages	13,170,874	4,301,470	8,869,404	Long-term debt retired	2,370,229	871,095	1,499,135
Direct expenditure by function	41,785,842	19,531,080	22,254,762	Cash and security holdings	81,266,641	66,540,741	14,725,900
Direct general expenditure	33,475,161	15,579,927	17,895,234	Insurance trust funds	58,789,455	56,539,919	2,249,536
Capital outlay	5,157,999	1,799,977	3,358,022	Unemployment compensation	1,809,554	1,809,554	-
Other direct general expenditure	28,317,162	13,779,950	14,537,212	Employee retirement	48,386,655	46,137,119	2,249,536
Education services:				Workers' compensation	8,593,246	8,593,246	-
Education	11,564,543	4,058,455	7,506,088	Miscellaneous	-	-	-
Capital outlay	1,618,083	568,914	1,049,169	Other than insurance trust funds	22,477,186	10,000,822	12,476,364
Higher education	3,333,965	3,333,965	-	By purpose			
Capital outlay	404,881	404,881	-	Offsets to debt	6,123,880	4,375,024	1,748,856
Elementary & secondary	7,667,136	161,048	7,506,088	Bond funds	4,050,329	138,852	3,911,477
Capital outlay	1,210,217	161,048	1,049,169	Other	12,302,977	5,486,946	6,816,031
Other education	563,442	563,442	-				
Libraries	204,539	10,411	194,128				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	West Virginia			Description	West Virginia		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	1,808	1,808	1,808	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	39,283	39,283	39,283	Direct general expenditures - Con.			
Revenue¹	10,759,754	8,591,389	3,776,882	Social services and income maintenance:			
General revenue²	9,054,638	7,031,879	3,631,276	Public welfare	1,762,774	1,761,509	1,265
Intergovernmental revenue ²	2,489,321	2,406,274	1,691,564	Cash assistance payments	45,975	45,975	-
From Federal Government	2,489,321	2,365,257	124,064	Vendor payments	1,436,640	1,436,640	-
From State government	(¹)	-	1,567,500	Other public welfare	280,159	278,894	1,265
From local governments ²	(¹)	41,017	(¹)	Hospitals	343,014	88,518	254,496
General revenue from own sources	6,565,317	4,625,605	1,939,712	Capital outlay	13,967	3,176	10,791
Taxes	4,362,304	3,343,266	1,019,038	Health	209,259	148,806	60,453
Property	855,120	3,537	851,583	Social insurance administration	36,553	36,553	-
Sales and gross receipts	1,836,499	1,800,105	36,394	Veterans' services	1,653	1,653	-
General sales	917,050	917,050	-	Transportation:			
Selective sales	919,449	883,055	36,394	Highways	888,142	837,624	50,518
Motor fuel	239,580	239,580	-	Capital outlay	460,573	457,883	2,690
Alcoholic beverage	11,290	8,401	2,889	Air transportation (airports)	27,260	843	26,417
Tobacco products	32,345	32,345	-	Parking facilities	8,359	-	8,359
Public utilities	209,241	183,266	25,975	Sea and inland port facilities	1,017	1,017	-
Other selective sales	426,993	419,463	7,530	Transit subsidies	798	-	798
Individual income	965,721	965,721	-	Public safety:			
Corporate income	217,793	217,793	-	Police protection	171,146	52,445	118,701
Motor vehicle license	88,155	87,740	415	Fire protection	55,103	-	55,103
Other taxes	399,016	268,370	130,646	Correction	184,132	156,190	27,942
Charges and miscellaneous general revenue	2,203,013	1,282,339	920,674	Capital outlay	37,390	36,848	542
Current charges	1,224,383	647,806	576,777	Protective inspection and regulation	41,819	39,865	1,954
Education	415,031	380,015	35,016	Environment and housing:			
Institutions of higher education	362,555	360,803	1,752	Natural resources	157,937	149,055	8,882
School lunch sales (gross)	25,846	-	25,846	Capital outlay	40,348	36,425	3,923
Hospitals	299,358	55,534	243,824	Parks and recreation	102,219	54,581	47,638
Highways	61,402	59,612	1,790	Capital outlay	8,305	3,007	5,298
Air transportation (airports)	13,030	1,137	11,893	Housing and community development	104,353	13,065	91,288
Parking facilities	7,859	-	7,859	Sewerage	120,394	-	120,394
Sea and inland port facilities	-	-	-	Capital outlay	30,644	-	30,644
Natural resources	22,977	18,383	4,594	Solid waste management	49,881	4,239	45,642
Parks and recreation	36,136	19,114	17,022	Capital outlay	6,896	809	6,087
Housing and community development	11,498	-	11,498	Governmental administration:			
Sewerage	118,123	-	118,123	Financial administration	250,219	188,789	61,430
Solid waste management	41,636	10,990	30,646	Judicial and legal	107,720	73,132	34,588
Other charges	197,333	102,821	94,512	General public buildings	53,895	12,640	41,255
Miscellaneous general revenue	978,630	634,733	343,897	Other governmental administration	123,744	55,924	67,820
Interest earnings	468,690	221,150	247,540	Interest on general debt	406,218	206,501	199,717
Special assessments	2,641	-	2,641	General expenditure, n.e.c.			
Sale of property	2,701	-	2,701	Miscellaneous commercial activities	-	-	-
Other general revenue	504,598	413,583	91,015	Other and unallocable	308,539	227,418	81,121
Utility revenue	129,585	397	129,188	Utility expenditure	201,757	9,065	192,692
Water supply	121,038	-	121,038	Capital outlay	65,043	2,512	62,531
Electric power	4,399	-	4,399	Water supply	168,731	-	168,731
Gas supply	-	-	-	Electric power	3,994	-	3,994
Transit	4,148	397	3,751	Gas supply	-	-	-
Liquor store revenue	49,215	49,215	-	Transit	29,032	9,065	19,967
Insurance trust revenue	1,526,316	1,509,898	16,418	Liquor store expenditure	42,906	42,906	-
Unemployment compensation	149,952	149,952	-	Insurance trust expenditure	1,034,419	1,009,622	24,797
Employee retirement	709,379	692,961	16,418	Unemployment compensation	107,971	107,971	-
Workers' compensation	666,985	666,985	-	Employee retirement	415,964	391,167	24,797
Other insurance trust revenue	-	-	-	Workers' compensation	510,484	510,484	-
Expenditure²	9,990,456	7,551,834	3,804,143	Other insurance trust	-	-	-
By character and object:				Debt outstanding	7,094,022	3,730,325	3,363,696
Intergovernmental expenditure ¹	-	1,359,668	5,853	Short-term	27,080	9,840	17,240
Direct expenditure	9,990,456	6,192,166	3,798,290	Long-term	7,066,942	3,720,485	3,346,456
Current operations	7,435,967	4,202,487	3,233,480	Full faith and credit	710,606	373,690	336,915
Capital outlay	1,001,521	681,916	319,605	Nonguaranteed	6,356,336	3,346,795	3,009,541
Construction	720,805	559,592	161,213	Long-term debt by purpose			
Other capital outlay	280,716	122,324	158,392	Public debt for private purposes	3,778,392	1,395,223	2,383,169
Assistance and subsidies	91,640	91,640	-	Education	1,144,265	956,801	187,464
Interest on debt	426,909	206,501	220,408	Utilities	374,946	-	374,946
Insurance benefits and repayments	1,034,419	1,009,622	24,797	Other	1,769,339	1,368,461	400,877
Exhibit: Salaries and wages	3,073,127	1,265,119	1,808,008	Long-term debt issued	518,099	442,863	75,236
Direct expenditure by function	9,990,456	6,192,166	3,798,290	Long-term debt retired	614,741	405,697	209,045
Direct general expenditure	8,711,374	5,130,573	3,580,801	Cash and security holdings	12,904,808	9,635,573	3,269,235
Capital outlay	936,478	679,404	257,074	Insurance trust funds	5,878,400	5,721,086	157,314
Other direct general expenditure	7,774,896	4,451,169	3,323,727	Unemployment compensation	210,829	210,829	-
Education services:				Employee retirement	4,171,565	4,014,251	157,314
Education	3,171,481	1,015,686	2,155,795	Workers' compensation	1,496,006	1,496,006	-
Capital outlay	226,319	96,182	130,137	Miscellaneous	-	-	-
Higher education	836,971	829,067	7,904	Other than insurance trust funds	7,026,408	3,914,487	3,111,921
Capital outlay	77,156	76,891	265	By purpose			
Elementary & secondary	2,147,891	-	2,147,891	Offsets to debt	4,125,308	1,678,627	2,446,681
Capital outlay	129,872	-	129,872	Bond funds	667,801	599,489	68,312
Other education	186,619	186,619	-	Other	2,233,299	1,636,371	596,928
Libraries	23,745	4,520	19,225				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Wisconsin			Description	Wisconsin		
	State & local government amount ¹	State government amount ¹	Local government amount ¹		State & local government amount ¹	State government amount ¹	Local government amount ¹
Population (April 1, 2000, in thousands)	5,364	5,364	5,364	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	150,963	150,963	150,963	Direct general expenditures - Con.			
Revenue¹	43,002,778	32,118,833	19,137,241	Social services and income maintenance:			
General revenue¹	30,571,703	21,183,017	17,641,982	Public welfare	4,469,954	3,204,268	1,265,686
Intergovernmental revenue ²	5,059,028	4,734,449	8,577,875	Cash assistance payments	361,248	327,238	34,010
From Federal Government	5,059,028	4,632,693	426,335	Vendor payments	2,670,985	2,661,589	9,396
From State government	(¹)	-	8,151,540	Other public welfare	1,437,721	215,441	1,222,280
From local governments ³	(¹)	101,756	(¹)	Hospitals	812,666	594,044	218,622
General revenue from own sources	25,512,675	16,448,568	9,064,107	Capital outlay	58,351	58,351	-
Taxes	18,546,574	12,575,192	5,971,382	Health	1,026,484	270,618	755,866
Property	5,689,395	87,155	5,602,240	Social insurance administration	96,363	96,363	-
Sales and gross receipts	5,331,498	5,105,553	225,945	Veterans' services	12,162	12,162	-
General sales	3,695,182	3,506,696	188,486	Transportation:			
Selective sales	1,636,316	1,598,857	37,459	Highways	2,710,676	1,098,825	1,611,851
Motor fuel	915,694	915,694	-	Capital outlay	1,623,312	806,866	816,446
Alcoholic beverage	43,956	43,956	-	Air transportation (airports)	120,927	44,031	76,896
Tobacco products	257,896	257,896	-	Parking facilities	26,468	-	26,468
Public utilities	277,951	277,951	-	Sea and inland port facilities	10,961	36	10,925
Other selective sales	140,819	103,360	37,459	Transit subsidies	-	-	-
Individual income	5,952,301	5,952,301	-	Public safety:			
Corporate income	578,120	578,120	-	Police protection	1,124,272	99,418	1,024,854
Motor vehicle license	304,312	303,691	621	Fire protection	457,528	-	457,528
Other taxes	690,948	548,372	142,576	Correction	1,029,820	746,057	283,763
Charges and miscellaneous general revenue	6,966,101	3,873,376	3,092,725	Capital outlay	149,494	92,690	56,804
Current charges	4,308,570	2,163,650	2,144,920	Protective inspection and regulation	127,748	86,435	41,313
Education	1,577,992	1,215,065	362,927	Environment and housing:			
Institutions of higher education	1,388,827	1,204,113	184,714	Natural resources	485,465	329,999	155,466
School lunch sales (gross)	127,010	-	127,010	Capital outlay	75,007	60,655	14,352
Hospitals	615,477	499,336	116,141	Parks and recreation	497,205	53,882	443,323
Highways	47,833	25,232	22,601	Capital outlay	127,134	3,796	123,338
Air transportation (airports)	74,956	-	74,956	Housing and community development	350,629	17,610	333,019
Parking facilities	33,679	-	33,679	Sewerage	610,729	-	610,729
Sea and inland port facilities	4,777	-	4,777	Capital outlay	145,856	-	145,856
Natural resources	65,603	56,746	8,857	Solid waste management	353,917	104,537	249,380
Parks and recreation	138,105	12,881	125,224	Capital outlay	9,732	121	9,611
Housing and community development	91,675	11,293	80,382	Governmental administration:			
Sewerage	513,260	-	513,260	Financial administration	470,122	281,822	188,300
Solid waste management	113,303	1,005	112,298	Judicial and legal	440,190	220,426	219,764
Other charges	1,031,910	342,092	689,818	General public buildings	206,633	38,868	167,765
Miscellaneous general revenue	2,657,531	1,709,726	947,805	Other governmental administration	362,023	59,778	302,245
Interest earnings	1,199,419	725,978	473,441	Interest on general debt	1,362,582	687,019	675,563
Special assessments	106,195	18,766	87,429	General expenditure, n.e.c.	7,917	-	7,917
Sale of property	9,768	6,596	3,172	Miscellaneous commercial activities	1,968,310	1,418,013	550,297
Other general revenue	1,342,149	958,386	383,763	Other and unallocable	-	-	-
Utility revenue	863,032	-	863,032	Utility expenditure	1,093,177	-	1,093,177
Water supply	313,641	-	313,641	Capital outlay	90,194	-	90,194
Electric power	497,303	-	497,303	Water supply	402,023	-	402,023
Gas supply	824	-	824	Electric power	488,124	-	488,124
Transit	51,264	-	51,264	Gas supply	633	-	633
Liquor store revenue	191	-	191	Transit	202,397	-	202,397
Insurance trust revenue	11,567,852	10,935,816	632,036	Liquor store expenditure	198	-	198
Unemployment compensation	565,758	565,758	-	Insurance trust expenditure	2,602,069	2,381,032	221,037
Employee retirement	10,982,191	10,350,155	632,036	Unemployment compensation	464,288	464,288	-
Workers' compensation	1,142	1,142	-	Employee retirement	2,114,983	1,893,946	221,037
Other insurance trust revenue	18,761	18,761	-	Workers' compensation	2,329	2,329	-
Expenditure¹	34,558,971	22,833,463	19,829,441	Other insurance trust	20,469	20,469	-
By character and object:				Debt outstanding	25,562,783	11,453,844	14,108,940
Intergovernmental expenditure ¹	101,459	8,170,504	34,888	Short-term	709,306	-	709,306
Direct expenditure	34,457,512	14,662,959	19,794,553	Long-term	24,853,477	11,453,844	13,399,634
Current operations	25,491,061	9,640,960	15,850,101	Full faith and credit	13,968,405	3,452,857	10,515,548
Capital outlay	4,352,273	1,402,318	2,949,955	Nonguaranteed	10,885,072	8,000,987	2,884,086
Construction	3,416,267	1,166,319	2,249,948	Long-term debt by purpose			
Other capital outlay	936,006	235,999	700,007	Public debt for private purposes	6,989,468	6,579,587	409,881
Assistance and subsidies	585,640	551,630	34,010	Education	4,529,344	125	4,529,219
Interest on debt	1,426,469	687,019	739,450	Utilities	1,037,408	-	1,037,408
Insurance benefits and repayments	2,602,069	2,381,032	221,037	Other	12,297,257	4,874,132	7,423,126
Exhibit: Salaries and wages	10,182,450	2,714,572	7,467,878	Long-term debt issued	5,609,220	1,232,362	4,376,857
Direct expenditure by function	34,457,512	14,662,959	19,794,553	Long-term debt retired	4,661,093	1,003,644	3,657,450
Direct general expenditure	30,762,068	12,281,927	18,480,141	Cash and security holdings	92,089,052	77,051,078	15,037,974
Capital outlay	4,262,079	1,402,318	2,859,761	Insurance trust funds	71,156,266	65,575,505	5,580,761
Other direct general expenditure	26,499,989	10,879,609	15,620,380	Unemployment compensation	1,796,603	1,796,603	-
Education services:				Employee retirement	69,145,396	63,564,635	5,580,761
Education	11,427,139	2,817,716	8,609,423	Workers' compensation	4,081	4,081	-
Capital outlay	1,317,184	246,032	1,071,152	Miscellaneous	210,186	210,186	-
Higher education	3,227,670	2,410,871	816,799	Other than insurance trust funds	20,932,786	11,475,573	9,457,213
Capital outlay	349,565	242,940	106,625	By purpose			
Elementary & secondary	7,792,624	-	7,792,624	Offsets to debt	7,890,935	6,743,425	1,147,510
Capital outlay	964,527	-	964,527	Bond funds	1,340,390	136,493	1,203,897
Other education	406,845	406,845	-	Other	11,701,461	4,595,655	7,105,806
Libraries	193,178	-	193,178				

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

See footnotes at end of table.

Table 1. State and Local Government Finances by Level of Government and by State: 1999-2000 - Con.

(Dollar amounts are in thousands. Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Wyoming			Description	Wyoming		
	State & local government amount ¹	State government amount	Local government amount ¹		State & local government amount ¹	State government amount	Local government amount ¹
Population (April 1, 2000, in thousands)		494	494	Direct expenditures by function - Con.			
Personal Income (December 1999, in millions)	13,522	13,522	13,522	Direct general expenditures - Con.			
Revenue¹	7,029,949	5,740,333	2,070,375	Social services and income maintenance:			
General revenue¹	3,554,495	2,356,583	1,978,671	Public welfare	291,419	285,012	6,407
Intergovernmental revenue ²	890,954	855,211	816,502	Cash assistance payments	2,723	2,723	-
From Federal Government	890,954	843,478	47,476	Vendor payments	221,950	221,950	-
From State government	(¹)	-	769,026	Other public welfare	66,746	60,339	6,407
From local governments ³	(¹)	11,733	(¹)	Hospitals	373,784	25,876	347,908
General revenue from own sources	2,663,541	1,501,372	1,162,169	Capital outlay	27,235	1,663	25,572
Taxes	1,504,660	963,650	541,010	Health	90,075	59,205	30,870
Property	512,791	411,396	106,850	Social insurance administration	25,158	25,158	-
Sales and gross receipts	583,446	476,596	106,850	Veterans' services	-	-	-
General sales	463,975	368,779	95,196	Transportation:			
Selective sales	119,471	107,817	11,654	Highways	425,888	335,149	90,739
Motor fuel	81,364	81,364	-	Capital outlay	273,151	232,501	40,650
Alcoholic beverage	1,107	1,107	-	Air transportation (airports)	29,592	1,552	28,040
Tobacco products	10,719	10,719	-	Parking facilities	371	-	371
Public utilities	11,207	1,984	9,223	Sea and inland port facilities	-	-	-
Other selective sales	15,074	12,643	2,431	Transit subsidies	-	-	-
Individual income	-	-	-	Public safety:			
Corporate income	-	-	-	Police protection	98,946	19,320	79,626
Motor vehicle license	61,500	52,086	9,414	Fire protection	22,949	-	22,949
Other taxes	346,923	333,572	13,351	Correction	98,351	73,031	25,320
Charges and miscellaneous general revenue	1,158,881	537,722	621,159	Capital outlay	30,272	24,693	5,579
Current charges	583,610	99,491	484,119	Protective inspection and regulation	13,072	9,663	3,409
Education	124,049	79,955	44,094	Environment and housing:			
Institutions of higher education	110,483	79,247	31,236	Natural resources	128,867	99,302	29,565
School lunch sales (gross)	11,566	-	11,566	Capital outlay	31,965	26,144	5,821
Hospitals	338,607	3,675	334,932	Parks and recreation	51,125	11,378	39,747
Highways	2,166	2,039	127	Capital outlay	8,802	871	7,931
Air transportation (airports)	7,022	350	6,672	Housing and community development	11,539	3,664	7,875
Parking facilities	310	-	310	Sewerage	37,894	-	37,894
Sea and inland port facilities	-	-	-	Capital outlay	14,261	-	14,261
Natural resources	8,152	3,303	4,849	Solid waste management	31,059	1,455	29,604
Parks and recreation	9,979	1,251	8,728	Capital outlay	5,099	49	5,050
Housing and community development	1,252	1,002	250	Governmental administration:			
Sewerage	31,329	-	31,329	Financial administration	63,106	37,560	25,546
Solid waste management	26,154	5	26,149	Judicial and legal	50,047	30,782	19,265
Other charges	35,130	7,911	27,219	General public buildings	16,166	2,115	14,051
Miscellaneous general revenue	575,271	438,231	137,040	Other governmental administration	64,850	7,541	57,309
Interest earnings	423,669	332,763	90,906	Interest on general debt	129,431	64,326	65,105
Special assessments	7,825	-	7,825	General expenditure, n.e.c.			
Sale of property	5,325	2,645	2,680	Miscellaneous commercial activities	-	-	-
Other general revenue	138,452	102,823	35,629	Other and unallocable	135,928	59,530	76,398
Utility revenue	87,722	325	87,397	Utility expenditure	129,222	18,576	110,646
Water supply	54,971	325	54,646	Capital outlay	56,161	18,560	37,601
Electric power	32,751	-	32,751	Water supply	80,790	-	80,790
Gas supply	-	-	-	Electric power	29,856	-	29,856
Transit	-	-	-	Gas supply	-	-	-
Liquor store revenue	44,817	44,817	-	Transit	18,576	18,576	-
Insurance trust revenue	3,342,915	3,338,608	4,307	Liquor store expenditure	38,240	38,240	-
Unemployment compensation	34,923	34,923	-	Insurance trust expenditure	244,628	241,716	2,912
Employee retirement	3,285,182	3,280,875	4,307	Unemployment compensation	23,461	23,461	-
Workers' compensation	22,810	22,810	-	Employee retirement	145,093	142,181	2,912
Other insurance trust revenue	-	-	-	Workers' compensation	76,074	76,074	-
Other insurance trust revenue	-	-	-	Other insurance trust	-	-	-
Expenditure¹	3,743,108	2,552,590	2,028,864	Debt outstanding	2,367,727	1,249,515	1,118,213
By character and object:				Short-term	16	-	16
Intergovernmental expenditure ¹	1,331	838,308	1,369	Long-term	2,367,711	1,249,515	1,118,197
Direct expenditure	3,741,777	1,714,282	2,027,495	Full faith and credit	297,923	-	297,924
Current operations	2,698,819	1,035,302	1,663,517	Nonguaranteed	2,069,788	1,249,515	820,273
Capital outlay	635,060	345,975	289,085	Long-term debt by purpose			
Construction	494,992	310,796	184,196	Public debt for private purposes	1,662,210	1,093,047	569,163
Other capital outlay	140,068	35,179	104,889	Education	226,208	33,720	192,488
Assistance and subsidies	26,963	26,963	-	Utilities	146,420	-	146,420
Interest on debt	136,307	64,326	71,981	Other	332,873	122,748	210,126
Insurance benefits and repayments	244,628	241,716	2,912	Long-term debt issued	354,448	306,005	48,443
Exhibit: Salaries and wages	1,226,032	365,927	860,105	Long-term debt retired	212,278	102,300	109,978
Direct expenditure by function	3,741,777	1,714,282	2,027,495	Cash and security holdings	10,844,111	9,238,796	1,605,315
Direct general expenditure	3,329,687	1,415,750	1,913,937	Insurance trust funds	4,418,015	4,365,894	52,121
Capital outlay	578,899	327,415	251,484	Unemployment compensation	175,102	175,102	-
Other direct general expenditure	2,750,788	1,088,335	1,662,453	Employee retirement	3,921,854	3,869,733	52,121
Education services:				Workers' compensation	321,059	321,059	-
Education	1,124,881	261,341	863,540	Miscellaneous	-	-	-
Capital outlay	96,802	16,013	80,789	Other than insurance trust funds	6,426,096	4,872,902	1,553,194
Higher education	310,329	202,524	107,805	By purpose			
Capital outlay	25,686	15,477	10,209	Offsets to debt	1,711,773	1,097,284	614,489
Elementary & secondary	755,735	-	755,735	Bond funds	70,882	43,883	26,999
Capital outlay	70,580	-	70,580	Other	4,643,441	3,731,735	911,706
Other education	58,817	58,817	-				
Libraries	15,189	2,790	12,399				

¹ Duplicative intergovernmental transactions are excluded.

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

Population source: U.S. Census Bureau, released Dec. 28, 2000. Personal income source: Survey of Current Business (October 2000) BEA, released September 12, 2000.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	United States		Description	United States	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.05	0.10	Social services and income maintenance:		
General revenue¹	0.05	0.11	Public welfare	0.01	0.08
Intergovernmental revenue ¹	0.05	0.10	Cash assistance payments	0.04	0.09
From Federal Government	0.05	0.46	Vendor payments	0.00	0.24
From State government	(X)	0.10	Other public welfare	0.05	0.12
From local governments ¹	(X)	(X)	Hospitals	0.13	0.23
General revenue from own sources	0.07	0.15	Capital outlay	0.65	0.95
Taxes	0.05	0.13	Health	0.12	0.25
Property	0.14	0.15	Social insurance administration	0.00	0.00
Sales and gross receipts	0.06	0.33	Veterans' services	0.00	0.00
General sales	0.07	0.37	Transportation:		
Selective sales	0.09	0.49	Highways	0.32	0.83
Motor fuel	0.10	3.20	Capital outlay	0.51	1.96
Alcoholic beverage	0.09	1.37	Air transportation (airports)	0.80	0.87
Tobacco products	0.00	0.15	Parking facilities	0.49	0.46
Public utilities	0.29	0.60	Sea and inland port facilities	0.73	1.01
Other selective sales	0.18	0.90	Transit subsidies	0.04	0.06
Individual income	0.05	0.59	Public safety:		
Corporate income	0.00	0.00	Police protection	0.26	0.31
Motor vehicle license	0.11	1.42	Fire protection	1.36	1.36
Other taxes	0.27	0.87	Correction	0.18	0.57
Charges and miscellaneous general revenue	0.19	0.34	Capital outlay	1.45	4.30
Current charges	0.29	0.47	Protective inspection and regulation	0.30	0.82
Education	0.02	0.07	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.92	3.54
School lunch sales (gross)	0.10	0.10	Capital outlay	1.91	5.23
Hospitals	0.23	0.35	Parks and recreation	0.46	0.55
Highways	0.41	1.11	Capital outlay	1.11	1.31
Air transportation (airports)	0.17	0.18	Housing and community development	0.63	0.71
Parking facilities	0.99	0.99	Sewerage	1.25	1.30
Sea and inland port facilities	1.18	1.63	Capital outlay	2.44	2.54
Natural resources	11.85	30.13	Solid waste management	0.63	0.73
Parks and recreation	0.73	0.89	Capital outlay	4.69	5.47
Housing and community development	1.41	1.57	Governmental administration:		
Sewerage	1.21	1.22	Financial administration	0.35	0.77
Solid waste management	0.56	0.58	Judicial and legal	0.11	0.20
Other charges	1.25	1.65	General public buildings	0.84	1.11
Miscellaneous general revenue	0.12	0.28	Other governmental administration	0.90	1.17
Interest earnings	0.14	0.28	Interest on general debt	0.18	0.31
Special assessments	1.46	1.49	General expenditure, n.e.c.		
Sale of property	1.77	2.32	Miscellaneous commercial activities	0.42	2.63
Other general revenue	0.19	0.50	Other and unallocable	0.52	0.90
Utility revenue	0.33	0.35	Utility expenditure	0.40	0.45
Water supply	0.90	0.90	Capital outlay	1.18	1.42
Electric power	0.13	0.14	Water supply	1.23	1.24
Gas supply	1.08	1.08	Electric power	0.20	0.22
Transit	0.38	0.47	Gas supply	0.74	0.74
Liquor store revenue	0.27	1.77	Transit	0.08	0.11
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.31	1.96
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.07	0.13	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.24	0.38
Intergovernmental expenditure ¹	0.00	0.18	Short-term	1.41	1.91
Direct expenditure	0.07	0.13	Long-term	0.24	0.38
Current operations	0.06	0.10	Full faith and credit	0.46	0.63
Capital outlay	0.37	0.57	Nonguaranteed	0.24	0.43
Construction	0.40	0.63	Long-term debt by purpose		
Other capital outlay	0.67	0.95	Public debt for private purposes	0.25	0.64
Assistance and subsidies	0.03	0.09	Education	0.30	0.44
Interest on debt	0.17	0.27	Utilities	0.60	0.66
Insurance benefits and repayments	0.00	0.00	Other	0.46	0.72
Exhibit: salaries & wages	0.07	0.10	Long-term debt issued	0.36	0.61
Direct expenditure by function	0.07	0.13	Long-term debt retired	0.42	0.66
Direct general expenditure	0.07	0.13	Cash and security holdings	0.04	0.16
Capital outlay	0.35	0.56	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.06	0.10	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.05	0.06	Workers' compensation	0.00	0.00
Capital outlay	0.30	0.39	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.12	0.25
Capital outlay	0.00	0.00	By purpose		
Elementary & secondary	0.07	0.07	Offsets to debt	0.12	0.29
Capital outlay	0.40	0.41	Bond funds	0.45	0.59
Other education	0.00	0.00	Other	0.18	0.38
Libraries	0.97	1.01			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Alabama		Description	Alabama	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.14	0.28	Social services and income maintenance:		
General revenue¹	0.16	0.33	Public welfare	0.03	2.84
Intergovernmental revenue ¹	0.23	0.50	Cash assistance payments	0.00	0.00
From Federal Government	0.23	3.38	Vendor payments	0.00	0.00
From State government	(X)	0.48	Other public welfare	0.34	2.85
From local governments ¹	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.20	0.49	Capital outlay	0.00	0.00
Taxes	0.27	0.84	Health	0.86	2.72
Property	0.62	0.72	Social insurance administration	0.00	0.00
Sales and gross receipts	0.50	1.68	Veterans' services	0.00	0.00
General sales	0.64	1.57	Transportation:		
Selective sales	0.66	5.90	Highways	1.22	3.01
Motor fuel	0.43	5.09	Capital outlay	1.81	11.41
Alcoholic beverage	0.90	4.42	Air transportation (airports)	10.83	10.87
Tobacco products	0.32	1.81	Parking facilities	0.00	0.00
Public utilities	1.28	20.15	Sea and inland port facilities	0.00	0.00
Other selective sales	1.92	12.01	Transit subsidies	0.00	0.00
Individual income	0.00	0.01	Public safety:		
Corporate income	0.00	0.00	Police protection	1.54	1.79
Motor vehicle license	0.61	6.06	Fire protection	3.18	3.18
Other taxes	0.69	1.73	Correction	0.23	0.71
Charges and miscellaneous general revenue	0.28	0.51	Capital outlay	5.03	5.71
Current charges	0.18	0.32	Protective inspection and regulation	0.61	1.78
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.60	22.54
School lunch sales (gross)	0.00	0.00	Capital outlay	1.18	96.62
Hospitals	0.00	0.00	Parks and recreation	8.24	8.59
Highways	2.41	7.49	Capital outlay	34.98	36.39
Air transportation (airports)	0.34	0.34	Housing and community development	1.36	1.37
Parking facilities	0.00	0.00	Sewerage	1.24	1.24
Sea and inland port facilities	0.00	0.00	Capital outlay	1.89	1.89
Natural resources	18.74	59.16	Solid waste management	5.52	5.61
Parks and recreation	0.57	0.75	Capital outlay	37.71	37.71
Housing and community development	3.64	3.76	Governmental administration:		
Sewerage	1.74	1.74	Financial administration	2.39	3.82
Solid waste management	3.16	3.16	Judicial and legal	0.93	2.71
Other charges	1.51	2.22	General public buildings	2.23	2.43
Miscellaneous general revenue	0.93	1.78	Other governmental administration	23.35	27.57
Interest earnings	1.04	1.89	Interest on general debt	0.78	1.22
Special assessments	0.17	0.17	General expenditure, n.e.c.		
Sale of property	1.54	1.77	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.36	2.81	Other and unallocable	4.12	6.80
Utility revenue	0.66	0.66	Utility expenditure	1.39	1.39
Water supply	2.42	2.42	Capital outlay	6.23	6.23
Electric power	0.19	0.19	Water supply	5.22	5.22
Gas supply	1.29	1.29	Electric power	0.15	0.15
Transit	0.00	0.00	Gas supply	1.78	1.78
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.35	0.67	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.37	2.00
Intergovernmental expenditure ¹	0.00	5.95	Short-term	15.08	15.08
Direct expenditure	0.35	0.67	Long-term	1.37	2.00
Current operations	0.23	0.41	Full faith and credit	2.59	3.53
Capital outlay	2.06	3.23	Nonguaranteed	1.95	2.97
Construction	1.69	2.86	Long-term debt by purpose		
Other capital outlay	4.10	5.31	Public debt for private purposes	4.09	7.83
Assistance and subsidies	0.00	0.00	Education	0.25	0.58
Interest on debt	0.85	1.26	Utilities	9.63	9.63
Insurance benefits and repayments	0.00	0.00	Other	2.29	2.68
Exhibit: salaries & wages	0.44	0.65	Long-term debt issued	2.40	3.99
Direct expenditure by function	0.35	0.67	Long-term debt retired	3.28	5.20
Direct general expenditure	0.39	0.75	Cash and security holdings	0.28	1.07
Capital outlay	2.18	3.55	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.22	0.42	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.78	1.28
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	1.18	2.30
Capital outlay	0.00	0.00	Bond funds	0.72	0.86
Other education	0.00	0.00	Other	1.53	2.56
Libraries	3.53	3.93			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Alaska		Description	Alaska	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.13	0.51	Social services and income maintenance:		
General revenue¹	0.15	0.57	Public welfare	0.00	0.00
Intergovernmental revenue ¹	1.29	1.72	Cash assistance payments	0.00	0.00
From Federal Government	1.29	8.52	Vendor payments	0.00	0.00
From State government	(X)	0.19	Other public welfare	0.00	0.00
From local governments ¹	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.15	0.78	Capital outlay	0.00	0.00
Taxes	0.19	0.49	Health	0.64	1.76
Property	0.00	0.00	Social insurance administration	0.00	0.00
Sales and gross receipts	1.53	2.98	Veterans' services	0.00	0.00
General sales	4.07	4.07	Transportation:		
Selective sales	0.00	0.00	Highways	0.07	0.31
Motor fuel	0.00	0.00	Capital outlay	0.00	0.00
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.00	0.00
Tobacco products	0.00	0.00	Parking facilities	2.28	2.28
Public utilities	0.00	0.00	Sea and inland port facilities	1.02	1.02
Other selective sales	0.00	0.00	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	3.05	4.24
Motor vehicle license	0.00	0.00	Fire protection	0.23	0.23
Other taxes	0.00	0.00	Correction	0.00	0.00
Charges and miscellaneous general revenue	0.14	1.24	Capital outlay	0.00	0.00
Current charges	1.15	2.09	Protective inspection and regulation	0.00	0.00
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.00	0.00
School lunch sales (gross)	0.00	0.00	Capital outlay	0.00	0.00
Hospitals	0.00	0.00	Parks and recreation	1.58	1.78
Highways	0.00	0.00	Capital outlay	0.00	0.00
Air transportation (airports)	0.00	0.00	Housing and community development	10.93	15.09
Parking facilities	1.62	1.62	Sewerage	6.41	6.41
Sea and inland port facilities	1.40	1.40	Capital outlay	0.00	0.00
Natural resources	0.00	0.00	Solid waste management	5.84	5.84
Parks and recreation	0.00	0.00	Capital outlay	0.00	0.00
Housing and community development	5.80	8.23	Governmental administration:		
Sewerage	6.73	6.73	Financial administration	1.99	5.79
Solid waste management	7.19	7.19	Judicial and legal	0.00	0.00
Other charges	1.46	2.45	General public buildings	0.00	0.00
Miscellaneous general revenue	0.02	0.43	Other governmental administration	0.98	1.47
Interest earnings	0.01	0.18	Interest on general debt	0.57	1.39
Special assessments	0.00	0.00	General expenditure, n.e.c.		
Sale of property	0.15	0.19	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.04	2.32	Other and unallocable	0.17	0.99
Utility revenue	2.61	2.93	Utility expenditure	1.65	2.06
Water supply	8.59	8.59	Capital outlay	0.00	0.00
Electric power	2.31	2.72	Water supply	3.93	3.93
Gas supply	0.00	0.00	Electric power	1.68	2.53
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.18	0.54	Other insurance trust	0.00	0.00
By character and object:	0.00	0.00	Debt outstanding	0.61	1.42
Intergovernmental expenditure ¹	0.18	0.54	Short-term	0.00	0.00
Direct expenditure	0.34	1.01	Long-term	0.61	1.42
Current operations	1.00	1.87	Full faith and credit	0.00	0.00
Capital outlay	1.17	2.13	Nonguaranteed	0.86	2.83
Construction	0.07	0.16	Long-term debt by purpose		
Other capital outlay	0.00	0.00	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.51	1.16	Education	0.00	0.00
Interest on debt	0.00	0.00	Utilities	0.00	0.00
Insurance benefits and repayments	0.54	0.92	Other	1.99	3.22
Exhibit: salaries & wages	0.18	0.54	Long-term debt issued	0.00	0.00
Direct expenditure by function	0.18	0.51	Long-term debt retired	0.32	0.67
Direct general expenditure	1.08	2.17	Cash and security holdings	0.01	0.26
Capital outlay	1.08	2.17	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.23	0.70	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.02	0.33
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	0.00	0.00
Capital outlay	0.00	0.00	Bond funds	0.00	0.00
Other education	0.00	0.00	Other	0.02	0.62
Libraries	2.21	2.68			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Arizona		Description	Arizona	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.62	1.59	Social services and income maintenance:		
General revenue¹	0.73	1.87	Public welfare	0.00	0.00
Intergovernmental revenue ¹	0.05	2.34	Cash assistance payments	0.00	0.00
From Federal Government	0.05	0.37	Vendor payments	0.00	0.00
From State government	(X)	2.59	Other public welfare	0.00	0.00
From local governments ¹	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.90	2.01	Capital outlay	0.00	0.00
Taxes	1.08	2.75	Health	0.48	2.53
Property	3.41	3.69	Social insurance administration	0.00	0.00
Sales and gross receipts	1.31	5.59	Veterans' services	0.00	0.00
General sales	1.56	6.19	Transportation:		
Selective sales	0.34	2.03	Highways	1.30	3.92
Motor fuel	0.00	0.00	Capital outlay	0.72	2.88
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.00	0.00
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	2.56	3.30	Sea and inland port facilities	0.00	0.00
Other selective sales	0.00	0.00	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	6.82	7.86
Motor vehicle license	0.00	0.00	Fire protection	29.00	29.00
Other taxes	2.03	4.03	Correction	0.00	0.00
Charges and miscellaneous general revenue	0.75	1.25	Capital outlay	0.00	0.00
Current charges	0.87	1.27	Protective inspection and regulation	2.02	4.40
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	1.03	1.86
School lunch sales (gross)	0.00	0.00	Capital outlay	0.05	0.05
Hospitals	0.00	0.00	Parks and recreation	2.55	2.77
Highways	0.00	0.00	Capital outlay	6.87	7.18
Air transportation (airports)	0.00	0.00	Housing and community development	18.49	18.56
Parking facilities	0.00	0.00	Sewerage	0.00	0.00
Sea and inland port facilities	0.00	0.00	Capital outlay	0.00	0.00
Natural resources	8.68	11.18	Solid waste management	1.94	2.22
Parks and recreation	0.15	0.17	Capital outlay	0.00	0.00
Housing and community development	55.70	57.75	Governmental administration:		
Sewerage	0.00	0.00	Financial administration	1.28	2.46
Solid waste management	2.43	2.43	Judicial and legal	1.02	1.33
Other charges	4.96	6.42	General public buildings	8.93	11.59
Miscellaneous general revenue	1.21	2.39	Other governmental administration	7.76	9.02
Interest earnings	1.32	2.23	Interest on general debt	1.81	2.14
Special assessments	20.57	20.57	General expenditure, n.e.c.		
Sale of property	2.60	26.06	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.88	2.08	Other and unallocable	1.22	2.41
Utility revenue	1.05	1.06	Utility expenditure	0.73	0.74
Water supply	3.63	3.63	Capital outlay	0.04	0.04
Electric power	0.00	0.00	Water supply	2.02	2.02
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	1.13	1.13	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.58	0.58
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	1.05	1.68	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.20	1.38
Intergovernmental expenditure ¹	0.00	0.00	Short-term	0.00	0.00
Direct expenditure	1.05	1.69	Long-term	1.21	1.39
Current operations	1.22	1.91	Full faith and credit	1.10	1.12
Capital outlay	1.44	2.01	Nonguaranteed	2.03	2.53
Construction	0.48	0.67	Long-term debt by purpose		
Other capital outlay	5.09	7.15	Public debt for private purposes	2.65	3.02
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	1.33	1.50	Utilities	0.00	0.00
Insurance benefits and repayments	0.00	0.00	Other	3.73	4.87
Exhibit: salaries & wages	1.31	1.90	Long-term debt issued	3.58	5.43
Direct expenditure by function	1.05	1.69	Long-term debt retired	1.36	1.72
Direct general expenditure	1.23	2.01	Cash and security holdings	0.50	1.63
Capital outlay	1.67	2.47	Insurance trust funds	0.00	0.00
Other direct general expenditure	1.30	2.18	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	1.37	1.96
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	2.07	2.30
Capital outlay	0.00	0.00	Bond funds	1.11	1.25
Other education	0.00	0.00	Other	1.30	2.41
Libraries	0.00	0.00			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Arkansas		Description	Arkansas	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.19	0.53	Social services and income maintenance:		
General revenue¹	0.20	0.53	Public welfare	0.01	1.74
Intergovernmental revenue ¹	0.26	0.34	Cash assistance payments	0.00	0.00
From Federal Government	0.26	6.19	Vendor payments	0.00	29.49
From State government	(X)	0.24	Other public welfare	0.06	1.74
From local governments ¹	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.23	0.86	Capital outlay	0.00	0.00
Taxes	0.33	1.81	Health	0.42	4.79
Property	1.34	2.68	Social insurance administration	0.00	0.00
Sales and gross receipts	0.52	2.63	Veterans' services	0.00	0.00
General sales	0.59	2.64	Transportation:		
Selective sales	1.37	11.17	Highways	0.75	2.54
Motor fuel	0.00	0.00	Capital outlay	0.40	5.47
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.79	0.79
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	12.67	12.67	Sea and inland port facilities	0.00	0.00
Other selective sales	0.03	0.53	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	2.03	2.56
Motor vehicle license	0.00	0.00	Fire protection	1.93	1.93
Other taxes	0.71	6.99	Correction	0.53	2.80
Charges and miscellaneous general revenue	0.33	0.71	Capital outlay	0.15	0.49
Current charges	0.45	0.93	Protective inspection and regulation	0.30	2.34
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	1.45	18.31
School lunch sales (gross)	0.00	0.00	Capital outlay	1.00	59.92
Hospitals	0.00	0.00	Parks and recreation	2.17	4.78
Highways	0.00	0.00	Capital outlay	8.77	33.92
Air transportation (airports)	0.04	0.04	Housing and community development	8.78	9.04
Parking facilities	13.93	13.93	Sewerage	2.10	2.27
Sea and inland port facilities	0.00	0.00	Capital outlay	2.63	2.71
Natural resources	8.03	40.41	Solid waste management	3.25	3.59
Parks and recreation	1.97	3.57	Capital outlay	9.31	10.08
Housing and community development	17.33	17.33	Governmental administration:		
Sewerage	2.77	2.77	Financial administration	3.30	9.88
Solid waste management	4.50	4.50	Judicial and legal	0.86	2.39
Other charges	2.93	5.23	General public buildings	2.83	4.47
Miscellaneous general revenue	0.41	1.01	Other governmental administration	1.50	2.39
Interest earnings	0.30	0.60	Interest on general debt	0.29	0.44
Special assessments	14.24	14.24	General expenditure, n.e.c.		
Sale of property	0.78	0.78	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.73	2.40	Other and unallocable	2.06	4.05
Utility revenue	1.80	1.80	Utility expenditure	1.71	1.71
Water supply	4.41	4.41	Capital outlay	2.47	2.47
Electric power	0.00	0.00	Water supply	3.81	3.81
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	17.66	17.66	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	1.02	1.02
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.22	0.51	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.71	2.63
Intergovernmental expenditure ¹	0.00	2.10	Short-term	0.00	0.00
Direct expenditure	0.22	0.51	Long-term	1.71	2.64
Current operations	0.19	0.41	Full faith and credit	2.08	2.87
Capital outlay	0.81	1.99	Nonguaranteed	2.20	3.53
Construction	0.63	1.92	Long-term debt by purpose		
Other capital outlay	1.89	3.18	Public debt for private purposes	2.84	4.60
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.28	0.40	Utilities	6.00	6.00
Insurance benefits and repayments	0.00	0.00	Other	2.92	4.83
Exhibit: salaries & wages	0.14	0.24	Long-term debt issued	9.05	16.41
Direct expenditure by function	0.22	0.51	Long-term debt retired	1.90	4.20
Direct general expenditure	0.23	0.52	Cash and security holdings	0.55	2.51
Capital outlay	0.76	2.19	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.19	0.42	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	1.42	2.69
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	2.72	4.43
Capital outlay	0.00	0.00	Bond funds	1.85	2.65
Other education	0.00	0.00	Other	0.80	1.91
Libraries	3.60	3.96			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	California		Description	California	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.22	0.37	Social services and income maintenance:		
General revenue¹	0.27	0.42	Public welfare	0.03	0.07
Intergovernmental revenue ¹	0.20	0.14	Cash assistance payments	0.03	0.03
From Federal Government	0.20	1.63	Vendor payments	0.00	0.02
From State government	(X)	0.08	Other public welfare	0.08	0.11
From local governments ¹	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.32	0.78	Capital outlay	0.00	0.00
Taxes	0.11	0.38	Health	0.46	0.77
Property	0.60	0.69	Social insurance administration	0.00	0.00
Sales and gross receipts	0.22	0.85	Veterans' services	0.00	0.00
General sales	0.24	1.06	Transportation:		
Selective sales	0.24	0.73	Highways	1.19	2.35
Motor fuel	0.00	0.00	Capital outlay	3.09	6.58
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.95	0.95
Tobacco products	0.00	0.00	Parking facilities	0.59	0.59
Public utilities	0.69	0.77	Sea and inland port facilities	0.20	0.20
Other selective sales	0.57	1.29	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.31	0.36
Motor vehicle license	0.00	0.00	Fire protection	2.40	2.40
Other taxes	0.73	1.38	Correction	0.19	0.45
Charges and miscellaneous general revenue	1.02	1.50	Capital outlay	6.12	15.95
Current charges	1.56	2.24	Protective inspection and regulation	0.70	1.61
Education	0.01	0.04	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	4.92	12.33
School lunch sales (gross)	0.00	0.00	Capital outlay	6.77	26.92
Hospitals	0.00	0.00	Parks and recreation	1.11	1.23
Highways	3.72	10.15	Capital outlay	3.97	4.26
Air transportation (airports)	0.13	0.13	Housing and community development	2.02	2.08
Parking facilities	4.46	4.46	Sewerage	4.02	4.15
Sea and inland port facilities	1.65	1.65	Capital outlay	6.20	6.20
Natural resources	13.66	27.84	Solid waste management	0.63	0.92
Parks and recreation	0.88	0.96	Capital outlay	7.32	7.61
Housing and community development	1.27	1.47	Governmental administration:		
Sewerage	7.69	7.69	Financial administration	1.02	2.10
Solid waste management	1.52	1.52	Judicial and legal	0.19	0.32
Other charges	5.34	6.08	General public buildings	0.00	0.00
Miscellaneous general revenue	0.38	0.57	Other governmental administration	3.71	4.50
Interest earnings	0.73	1.12	Interest on general debt	0.62	0.94
Special assessments	0.72	0.74	General expenditure, n.e.c.		
Sale of property	3.27	3.51	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.70	1.12	Other and unallocable	2.67	5.33
Utility revenue	1.49	1.52	Utility expenditure	1.69	1.70
Water supply	3.24	3.24	Capital outlay	3.69	3.69
Electric power	0.00	0.00	Water supply	4.33	4.33
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	1.14	1.14	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.15	0.15
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.29	0.46	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.23	1.82
Intergovernmental expenditure ¹	0.00	1.37	Short-term	0.00	0.00
Direct expenditure	0.30	0.46	Long-term	1.24	1.83
Current operations	0.23	0.36	Full faith and credit	3.69	6.38
Capital outlay	1.56	1.87	Nonguaranteed	0.90	1.27
Construction	1.75	2.10	Long-term debt by purpose		
Other capital outlay	1.64	2.00	Public debt for private purposes	1.27	4.13
Assistance and subsidies	0.03	0.03	Education	0.00	0.00
Interest on debt	0.48	0.67	Utilities	0.85	0.85
Insurance benefits and repayments	0.00	0.00	Other	2.32	2.85
Exhibit: salaries & wages	0.27	0.35	Long-term debt issued	1.05	1.69
Direct expenditure by function	0.30	0.46	Long-term debt retired	1.40	1.98
Direct general expenditure	0.27	0.42	Cash and security holdings	0.18	0.48
Capital outlay	1.45	1.83	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.21	0.34	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.03	0.03	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.61	0.97
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	0.84	1.90
Capital outlay	0.04	0.04	Bond funds	1.66	2.59
Other education	0.00	0.00	Other	0.67	0.96
Libraries	1.37	1.41			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Colorado		Description	Colorado	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.59	1.11	Social services and income maintenance:		
General revenue¹	0.74	1.27	Public welfare	0.14	0.75
Intergovernmental revenue ¹	0.22	0.44	Cash assistance payments	1.85	1.85
From Federal Government	0.22	1.90	Vendor payments	0.02	0.60
From State government	(X)	0.45	Other public welfare	0.48	1.18
From local governments ¹	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.88	1.71	Capital outlay	0.00	0.00
Taxes	0.62	1.34	Health	0.26	0.61
Property	2.04	2.04	Social insurance administration	0.00	0.00
Sales and gross receipts	0.43	0.97	Veterans' services	0.00	0.00
General sales	0.56	1.11	Transportation:		
Selective sales	1.30	6.57	Highways	0.89	1.98
Motor fuel	0.00	0.00	Capital outlay	0.88	3.13
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.00	0.00
Tobacco products	0.01	1.11	Parking facilities	0.00	0.00
Public utilities	4.69	5.09	Sea and inland port facilities	0.00	0.00
Other selective sales	2.92	8.24	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.92	1.01
Motor vehicle license	1.58	9.70	Fire protection	17.25	17.25
Other taxes	4.76	8.38	Correction	1.59	5.89
Charges and miscellaneous general revenue	2.04	3.35	Capital outlay	0.06	0.21
Current charges	2.59	3.91	Protective inspection and regulation	0.49	1.66
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	4.77	19.96
School lunch sales (gross)	0.00	0.00	Capital outlay	22.77	49.81
Hospitals	0.00	0.00	Parks and recreation	4.59	4.99
Highways	21.66	22.39	Capital outlay	6.21	7.08
Air transportation (airports)	0.01	0.01	Housing and community development	0.52	0.59
Parking facilities	0.00	0.00	Sewerage	2.66	2.66
Sea and inland port facilities	0.00	0.00	Capital outlay	6.65	6.65
Natural resources	5.22	39.34	Solid waste management	2.96	3.84
Parks and recreation	7.68	7.80	Capital outlay	11.77	16.83
Housing and community development	11.15	14.29	Governmental administration:		
Sewerage	7.71	7.71	Financial administration	4.97	7.23
Solid waste management	3.97	4.35	Judicial and legal	0.35	0.77
Other charges	14.63	17.87	General public buildings	1.27	1.32
Miscellaneous general revenue	1.53	2.93	Other governmental administration	1.40	1.58
Interest earnings	1.08	1.97	Interest on general debt	6.98	8.90
Special assessments	7.85	7.85	General expenditure, n.e.c.		
Sale of property	10.09	10.87	Miscellaneous commercial activities	0.00	0.00
Other general revenue	2.79	6.11	Other and unallocable	7.03	12.21
Utility revenue	1.16	1.16	Utility expenditure	3.87	3.89
Water supply	3.22	3.22	Capital outlay	11.21	11.21
Electric power	0.00	0.00	Water supply	7.65	7.73
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	27.93	27.93	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	6.21	6.21
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.88	1.45	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	3.95	4.88
Intergovernmental expenditure ¹	0.00	19.33	Short-term	0.00	0.00
Direct expenditure	0.88	1.45	Long-term	3.99	4.94
Current operations	0.81	1.29	Full faith and credit	11.23	11.23
Capital outlay	3.03	4.41	Nonguaranteed	1.21	1.73
Construction	3.78	5.75	Long-term debt by purpose		
Other capital outlay	2.32	3.00	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.75	1.85	Education	0.00	0.00
Interest on debt	6.11	7.56	Utilities	7.45	7.65
Insurance benefits and repayments	0.00	0.00	Other	8.82	9.21
Exhibit: salaries & wages	0.68	0.97	Long-term debt issued	5.20	8.14
Direct expenditure by function	0.88	1.45	Long-term debt retired	4.07	5.59
Direct general expenditure	0.95	1.55	Cash and security holdings	0.59	1.70
Capital outlay	3.08	4.87	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.93	1.54	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	1.30	2.30
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	0.55	1.45
Capital outlay	0.00	0.00	Bond funds	1.32	1.57
Other education	0.00	0.00	Other	2.15	3.66
Libraries	2.97	3.00			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Connecticut		Description	Connecticut	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.08	0.33	Social services and income maintenance:		
General revenue¹	0.09	0.36	Public welfare	0.06	1.98
Intergovernmental revenue ¹	0.11	0.84	Cash assistance payments	0.02	3.39
From Federal Government	0.11	1.39	Vendor payments	0.01	2.42
From State government	(X)	0.90	Other public welfare	0.38	2.10
From local governments ¹	(X)	(X)	Hospitals	0.00	0.04
General revenue from own sources	0.10	0.30	Capital outlay	0.15	2.40
Taxes	0.15	0.42	Health	0.52	2.24
Property	0.40	0.40	Social insurance administration	0.00	0.00
Sales and gross receipts	0.00	0.00	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.00	0.00	Highways	0.85	2.31
Motor fuel	0.00	0.00	Capital outlay	1.13	7.78
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.14	1.11
Tobacco products	0.00	0.00	Parking facilities	0.01	0.01
Public utilities	0.00	0.00	Sea and inland port facilities	0.54	0.61
Other selective sales	0.00	0.00	Transit subsidies	0.02	7.05
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.48	0.60
Motor vehicle license	0.00	0.00	Fire protection	1.09	1.09
Other taxes	0.54	4.21	Correction	0.00	0.00
Charges and miscellaneous general revenue	0.38	1.27	Capital outlay	0.00	0.00
Current charges	0.47	1.16	Protective inspection and regulation	0.71	4.30
Education	0.52	3.69	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.00	0.00
School lunch sales (gross)	3.93	3.93	Capital outlay	0.00	0.00
Hospitals	0.00	0.00	Parks and recreation	1.04	1.26
Highways	0.00	0.00	Capital outlay	1.35	2.37
Air transportation (airports)	0.16	2.74	Housing and community development	0.94	1.06
Parking facilities	0.08	0.08	Sewerage	1.79	1.79
Sea and inland port facilities	42.88	61.78	Capital outlay	4.61	4.61
Natural resources	0.00	0.00	Solid waste management	1.15	2.04
Parks and recreation	2.35	2.49	Capital outlay	1.12	1.20
Housing and community development	1.83	1.99	Governmental administration:		
Sewerage	2.42	2.42	Financial administration	1.73	6.39
Solid waste management	0.78	2.86	Judicial and legal	0.22	2.95
Other charges	1.62	2.45	General public buildings	16.30	16.90
Miscellaneous general revenue	0.55	2.54	Other governmental administration	1.78	2.59
Interest earnings	0.40	1.54	Interest on general debt	0.85	4.48
Special assessments	7.47	7.47	General expenditure, n.e.c.		
Sale of property	0.98	3.31	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.87	5.37	Other and unallocable	0.86	1.91
Utility revenue	0.03	0.03	Utility expenditure	1.16	1.66
Water supply	0.08	0.08	Capital outlay	0.09	0.23
Electric power	0.00	0.00	Water supply	4.22	4.22
Gas supply	0.00	0.00	Electric power	0.08	0.08
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.04	0.19
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.26	0.59	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.75	3.49
Intergovernmental expenditure ¹	0.00	1.83	Short-term	31.77	31.77
Direct expenditure	0.26	0.59	Long-term	0.57	2.78
Current operations	0.17	0.36	Full faith and credit	0.91	3.63
Capital outlay	1.81	3.04	Nonguaranteed	0.63	5.01
Construction	1.95	3.61	Long-term debt by purpose		
Other capital outlay	3.19	4.41	Public debt for private purposes	0.01	0.62
Assistance and subsidies	0.02	3.39	Education	3.61	7.55
Interest on debt	0.85	4.04	Utilities	7.57	7.57
Insurance benefits and repayments	0.00	0.00	Other	0.58	2.86
Exhibit: salaries & wages	0.47	0.76	Long-term debt issued	0.96	5.91
Direct expenditure by function	0.26	0.59	Long-term debt retired	0.56	2.54
Direct general expenditure	0.27	0.59	Cash and security holdings	0.13	0.62
Capital outlay	1.93	3.16	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.18	0.40	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.42	0.54	Workers' compensation	0.00	0.00
Capital outlay	5.20	6.17	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.31	1.55
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.54	0.54	Offsets to debt	0.02	1.33
Capital outlay	6.17	6.17	Bond funds	6.28	7.86
Other education	0.00	0.00	Other	0.78	1.57
Libraries	0.63	0.73			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Delaware		Description	Delaware	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.21	0.68	Social services and income maintenance:		
General revenue¹	0.25	0.76	Public welfare	0.00	0.00
Intergovernmental revenue ¹	0.00	0.18	Cash assistance payments	0.00	0.00
From Federal Government	0.00	0.00	Vendor payments	0.00	0.00
From State government	(X)	0.19	Other public welfare	0.00	0.00
From local governments ¹	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.29	1.48	Capital outlay	0.00	0.00
Taxes	0.41	2.18	Health	0.00	0.00
Property	1.76	1.76	Social insurance administration	0.00	0.00
Sales and gross receipts	1.52	54.87	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	1.52	54.87	Highways	0.56	2.31
Motor fuel	0.00	0.00	Capital outlay	0.36	3.03
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.00	0.00
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.21	4.20	Sea and inland port facilities	0.00	0.00
Other selective sales	3.57	66.63	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	2.54	4.09
Motor vehicle license	0.00	0.00	Fire protection	0.10	0.10
Other taxes	0.35	5.74	Correction	0.00	0.00
Charges and miscellaneous general revenue	0.16	0.75	Capital outlay	0.00	0.00
Current charges	0.13	0.45	Protective inspection and regulation	0.18	1.17
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	5.14	30.02
School lunch sales (gross)	0.00	0.00	Capital outlay	13.65	39.78
Hospitals	0.00	0.00	Parks and recreation	1.68	5.76
Highways	0.00	0.00	Capital outlay	0.00	0.00
Air transportation (airports)	0.00	0.00	Housing and community development	0.00	0.00
Parking facilities	0.00	0.00	Sewerage	0.37	0.37
Sea and inland port facilities	0.00	0.00	Capital outlay	0.00	0.00
Natural resources	0.86	3.28	Solid waste management	6.64	20.17
Parks and recreation	0.08	0.26	Capital outlay	28.06	71.64
Housing and community development	0.00	0.00	Governmental administration:		
Sewerage	0.42	0.42	Financial administration	2.69	8.52
Solid waste management	0.84	9.06	Judicial and legal	0.00	0.00
Other charges	0.82	3.00	General public buildings	0.35	2.18
Miscellaneous general revenue	0.24	1.65	Other governmental administration	1.11	2.65
Interest earnings	0.15	0.71	Interest on general debt	0.07	0.29
Special assessments	0.00	0.00	General expenditure, n.e.c.		
Sale of property	0.00	0.00	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.50	3.50	Other and unallocable	0.22	2.29
Utility revenue	0.34	0.37	Utility expenditure	0.30	0.41
Water supply	1.46	1.46	Capital outlay	0.00	0.00
Electric power	0.00	0.00	Water supply	1.47	1.47
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.21	0.59	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.08	0.27
Intergovernmental expenditure ¹	0.00	0.11	Short-term	0.29	0.35
Direct expenditure	0.21	0.59	Long-term	0.08	0.27
Current operations	0.25	0.63	Full faith and credit	0.19	0.42
Capital outlay	0.41	1.43	Nonguaranteed	0.03	0.16
Construction	0.41	1.43	Long-term debt by purpose		
Other capital outlay	1.15	3.96	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.08	0.34	Utilities	0.96	0.96
Insurance benefits and repayments	0.00	0.00	Other	0.14	0.41
Exhibit: salaries & wages	0.30	0.69	Long-term debt issued	0.00	0.00
Direct expenditure by function	0.21	0.59	Long-term debt retired	0.02	0.33
Direct general expenditure	0.22	0.64	Cash and security holdings	0.10	0.80
Capital outlay	0.42	1.53	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.23	0.64	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.21	1.15
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	0.00	0.01
Capital outlay	0.00	0.00	Bond funds	0.00	0.00
Other education	0.00	0.00	Other	0.36	1.88
Libraries	19.69	23.48			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	District of Columbia		Description	District of Columbia	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.00	0.00	Social services and income maintenance:		
General revenue¹	0.00	0.00	Public welfare	0.00	0.00
Intergovernmental revenue ¹	0.00	0.00	Cash assistance payments	0.00	0.00
From Federal Government	0.00		Vendor payments	0.00	0.00
From State government	(X)	0.00	Other public welfare	0.00	0.00
From local governments ¹	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.00	(X)	Capital outlay	0.00	0.00
Taxes	0.00	(X)	Health	0.00	0.00
Property	0.00	0.00	Social insurance administration	0.00	0.00
Sales and gross receipts	0.00	0.00	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.00	0.00	Highways	0.00	0.00
Motor fuel	0.00	0.00	Capital outlay	0.00	0.00
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.00	0.00
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.00	0.00	Sea and inland port facilities	0.00	0.00
Other selective sales	0.00	0.00	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.00	0.00
Motor vehicle license	0.00	0.00	Fire protection	0.00	0.00
Other taxes	0.00	0.00	Correction	0.00	0.00
Charges and miscellaneous general revenue	0.00	0.00	Capital outlay	0.00	0.00
Current charges	0.00	0.00	Protective inspection and regulation	0.00	0.00
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.00	0.00
School lunch sales (gross)	0.00	0.00	Capital outlay	0.00	0.00
Hospitals	0.00	0.00	Parks and recreation	0.00	0.00
Highways	0.00	0.00	Capital outlay	0.00	0.00
Air transportation (airports)	0.00	0.00	Housing and community development	0.00	0.00
Parking facilities	0.00	0.00	Sewerage	0.00	0.00
Sea and inland port facilities	0.00	0.00	Capital outlay	0.00	0.00
Natural resources	0.00	0.00	Solid waste management	0.00	0.00
Parks and recreation	0.00	0.00	Capital outlay	0.00	0.00
Housing and community development	0.00	0.00	Governmental administration:		
Sewerage	0.00	0.00	Financial administration	0.00	0.00
Solid waste management	0.00	0.00	Judicial and legal	0.00	0.00
Other charges	0.00	0.00	General public buildings	0.00	0.00
Miscellaneous general revenue	0.00	0.00	Other governmental administration	0.00	0.00
Interest earnings	0.00	0.00	Interest on general debt	0.00	0.00
Special assessments	0.00	0.00	General expenditure, n.e.c.		
Sale of property	0.00	0.00	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.00	0.00	Other and unallocable	0.00	0.00
Utility revenue	0.00	0.00	Utility expenditure	0.00	0.00
Water supply	0.00	0.00	Capital outlay	0.00	0.00
Electric power	0.00	0.00	Water supply	0.00	0.00
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.00	0.00	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.00	0.00
Intergovernmental expenditure ¹	0.00	0.00	Short-term	0.00	0.00
Direct expenditure	0.00	0.00	Long-term	0.00	0.00
Current operations	0.00	0.00	Full faith and credit	0.00	0.00
Capital outlay	0.00	0.00	Nonguaranteed	0.00	0.00
Construction	0.00	0.00	Long-term debt by purpose		
Other capital outlay	0.00	0.00	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.00	0.00	Utilities	0.00	0.00
Insurance benefits and repayments	0.00	0.00	Other	0.00	0.00
Exhibit: salaries & wages	0.00	0.00	Long-term debt issued	0.00	0.00
Direct expenditure by function	0.00	0.00	Long-term debt retired	0.00	0.00
Direct general expenditure	0.00	0.00	Cash and security holdings	0.00	0.00
Capital outlay	0.00	0.00	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.00	0.00	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.00	0.00
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	0.00	0.00
Capital outlay	0.00	0.00	Bond funds	0.00	0.00
Other education	0.00	0.00	Other	0.00	0.00
Libraries	0.00	0.00			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Florida		Description	Florida	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.17	0.30	Social services and income maintenance:		
General revenue¹	0.18	0.29	Public welfare	0.06	1.20
Intergovernmental revenue ¹	0.17	0.30	Cash assistance payments	0.00	0.00
From Federal Government	0.17	1.10	Vendor payments	0.05	10.19
From State government	(X)	0.27	Other public welfare	0.12	0.50
From local governments ¹	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.21	0.40	Capital outlay	0.00	0.00
Taxes	0.28	0.68	Health	0.13	0.83
Property	0.63	0.66	Social insurance administration	0.00	0.00
Sales and gross receipts	0.24	1.72	Veterans' services	0.00	0.00
General sales	0.11	3.01	Transportation:		
Selective sales	0.62	1.61	Highways	0.73	2.31
Motor fuel	1.43	5.64	Capital outlay	0.79	3.77
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.22	0.22
Tobacco products	0.00	0.00	Parking facilities	0.37	0.37
Public utilities	1.21	1.76	Sea and inland port facilities	0.00	0.00
Other selective sales	2.16	5.15	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.69	0.77
Motor vehicle license	0.03	1.09	Fire protection	4.80	4.80
Other taxes	1.01	5.57	Correction	0.03	0.09
Charges and miscellaneous general revenue	0.30	0.43	Capital outlay	0.01	0.04
Current charges	0.34	0.41	Protective inspection and regulation	2.48	4.82
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.26	0.62
School lunch sales (gross)	0.00	0.00	Capital outlay	0.01	0.01
Hospitals	0.34	0.35	Parks and recreation	1.90	2.10
Highways	0.00	0.00	Capital outlay	4.39	4.83
Air transportation (airports)	0.61	0.61	Housing and community development	1.75	1.93
Parking facilities	1.61	1.61	Sewerage	4.02	4.02
Sea and inland port facilities	1.20	1.20	Capital outlay	6.22	6.22
Natural resources	0.01	0.10	Solid waste management	1.05	1.06
Parks and recreation	1.61	1.73	Capital outlay	5.27	5.36
Housing and community development	0.00	0.00	Governmental administration:		
Sewerage	2.01	2.01	Financial administration	1.32	2.31
Solid waste management	1.33	1.36	Judicial and legal	0.30	0.59
Other charges	1.69	2.14	General public buildings	4.03	6.99
Miscellaneous general revenue	0.35	0.64	Other governmental administration	5.92	8.59
Interest earnings	0.35	0.46	Interest on general debt	0.50	0.70
Special assessments	1.48	1.48	General expenditure, n.e.c.		
Sale of property	1.31	2.13	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.55	1.77	Other and unallocable	1.75	2.47
Utility revenue	0.91	0.91	Utility expenditure	0.99	1.00
Water supply	2.25	2.25	Capital outlay	3.29	3.36
Electric power	0.43	0.43	Water supply	2.42	2.42
Gas supply	2.78	2.78	Electric power	0.24	0.24
Transit	0.00	0.00	Gas supply	0.17	0.17
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.23	0.36	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.01	1.32
Intergovernmental expenditure ¹	0.00	0.22	Short-term	0.93	1.41
Direct expenditure	0.23	0.37	Long-term	1.02	1.32
Current operations	0.19	0.29	Full faith and credit	1.15	1.21
Capital outlay	0.96	1.39	Nonguaranteed	1.15	1.57
Construction	0.96	1.39	Long-term debt by purpose		
Other capital outlay	1.82	2.62	Public debt for private purposes	1.08	1.29
Assistance and subsidies	0.00	0.00	Education	1.94	4.12
Interest on debt	0.47	0.62	Utilities	3.95	3.95
Insurance benefits and repayments	0.00	0.00	Other	1.35	1.74
Exhibit: salaries & wages	0.44	0.61	Long-term debt issued	2.13	2.61
Direct expenditure by function	0.21	0.34	Long-term debt retired	3.22	4.03
Direct general expenditure	0.21	0.34	Cash and security holdings	0.31	0.80
Capital outlay	0.80	1.21	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.17	0.28	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.72	0.99
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	0.46	0.57
Capital outlay	0.00	0.00	Bond funds	1.08	1.15
Other education	0.00	0.00	Other	1.29	2.05
Libraries	1.76	1.79			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Georgia		Description	Georgia	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.14	0.24	Social services and income maintenance:		
General revenue¹	0.14	0.23	Public welfare	0.03	1.51
Intergovernmental revenue ¹	0.15	0.27	Cash assistance payments	0.00	0.00
From Federal Government	0.15	1.61	Vendor payments	0.00	0.00
From State government	(X)	0.24	Other public welfare	0.14	1.51
From local governments ¹	(X)	(X)	Hospitals	0.02	0.03
General revenue from own sources	0.17	0.35	Capital outlay	0.00	0.00
Taxes	0.18	0.44	Health	0.33	0.49
Property	0.40	0.41	Social insurance administration	0.00	0.00
Sales and gross receipts	0.41	1.07	Veterans' services	0.00	0.00
General sales	0.50	1.29	Transportation:		
Selective sales	0.21	0.58	Highways	1.17	3.18
Motor fuel	0.00	0.00	Capital outlay	1.30	5.69
Alcoholic beverage	0.48	1.12	Air transportation (airports)	8.20	8.29
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	1.36	1.36	Sea and inland port facilities	0.00	0.00
Other selective sales	0.45	0.77	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.99	1.17
Motor vehicle license	0.00	0.00	Fire protection	2.27	2.27
Other taxes	0.38	0.89	Correction	0.46	1.55
Charges and miscellaneous general revenue	0.43	0.68	Capital outlay	5.15	9.02
Current charges	0.43	0.60	Protective inspection and regulation	0.55	1.13
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.38	9.96
School lunch sales (gross)	0.00	0.00	Capital outlay	0.03	2.88
Hospitals	0.00	0.00	Parks and recreation	0.82	1.07
Highways	0.00	0.00	Capital outlay	2.77	3.03
Air transportation (airports)	0.14	0.14	Housing and community development	1.96	1.99
Parking facilities	0.10	0.10	Sewerage	1.53	1.53
Sea and inland port facilities	0.00	0.00	Capital outlay	2.69	2.69
Natural resources	0.23	9.12	Solid waste management	4.51	4.73
Parks and recreation	0.34	0.71	Capital outlay	9.32	13.09
Housing and community development	10.59	10.79	Governmental administration:		
Sewerage	0.63	0.63	Financial administration	0.82	1.74
Solid waste management	4.35	4.37	Judicial and legal	0.74	0.96
Other charges	2.30	2.70	General public buildings	7.40	9.54
Miscellaneous general revenue	0.74	1.41	Other governmental administration	1.83	2.03
Interest earnings	1.10	1.61	Interest on general debt	0.56	0.89
Special assessments	8.49	8.49	General expenditure, n.e.c.		
Sale of property	12.04	12.04	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.86	2.16	Other and unallocable	2.39	3.79
Utility revenue	1.10	1.10	Utility expenditure	0.82	0.82
Water supply	0.58	0.58	Capital outlay	2.16	2.16
Electric power	0.58	0.58	Water supply	1.29	1.29
Gas supply	6.79	6.79	Electric power	1.28	1.28
Transit	0.00	0.00	Gas supply	3.46	3.46
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.23	0.38	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.54	0.70
Intergovernmental expenditure ¹	0.00	3.62	Short-term	1.14	1.14
Direct expenditure	0.23	0.38	Long-term	0.54	0.71
Current operations	0.17	0.28	Full faith and credit	0.90	1.82
Capital outlay	1.00	1.50	Nonguaranteed	0.71	0.79
Construction	1.08	1.65	Long-term debt by purpose	1.87	2.74
Other capital outlay	2.24	3.20	Public debt for private purposes		
Assistance and subsidies	0.00	0.00	Education	0.61	0.61
Interest on debt	0.41	0.54	Utilities	1.07	1.07
Insurance benefits and repayments	0.00	0.00	Other	0.98	2.18
Exhibit: salaries & wages	0.13	0.17	Long-term debt issued	1.47	2.24
Direct expenditure by function	0.23	0.38	Long-term debt retired	1.74	2.51
Direct general expenditure	0.24	0.40	Cash and security holdings	0.24	0.78
Capital outlay	1.03	1.66	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.15	0.27	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.65	0.97
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	1.56	2.14
Capital outlay	0.00	0.00	Bond funds	0.83	1.23
Other education	0.00	0.00	Other	0.92	1.40
Libraries	0.99	0.99			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Hawaii		Description	Hawaii	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.00	0.02	Social services and income maintenance:		
General revenue¹	0.00	0.02	Public welfare	0.00	0.00
Intergovernmental revenue ¹	0.01	0.09	Cash assistance payments	0.00	0.00
From Federal Government	0.01	0.10	Vendor payments	0.00	0.00
From State government	(X)	0.08	Other public welfare	0.00	0.00
From local governments ¹	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.00	0.00	Capital outlay	0.00	0.00
Taxes	0.00	0.00	Health	0.00	0.00
Property	0.00	0.00	Social insurance administration	0.00	0.00
Sales and gross receipts	0.00	0.00	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.00	0.00	Highways	0.00	0.00
Motor fuel	0.00	0.00	Capital outlay	0.00	0.00
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.00	0.00
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.00	0.00	Sea and inland port facilities	0.00	0.00
Other selective sales	0.00	0.00	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.00	0.00
Motor vehicle license	0.00	0.00	Fire protection	0.00	0.00
Other taxes	0.00	0.00	Correction	0.00	0.00
Charges and miscellaneous general revenue	0.00	0.00	Capital outlay	0.00	0.00
Current charges	0.00	0.00	Protective inspection and regulation	0.00	0.00
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.44	7.67
School lunch sales (gross)	0.00	0.00	Capital outlay	0.00	0.00
Hospitals	0.00	0.00	Parks and recreation	0.00	0.00
Highways	0.00	0.00	Capital outlay	0.00	0.00
Air transportation (airports)	0.00	0.00	Housing and community development	0.00	0.00
Parking facilities	0.00	0.00	Sewerage	0.00	0.00
Sea and inland port facilities	0.00	0.00	Capital outlay	0.00	0.00
Natural resources	0.00	0.00	Solid waste management	0.00	0.00
Parks and recreation	0.00	0.00	Capital outlay	0.00	0.00
Housing and community development	0.00	0.00	Governmental administration:		
Sewerage	0.00	0.00	Financial administration	0.00	0.00
Solid waste management	0.00	0.00	Judicial and legal	0.00	0.00
Other charges	0.00	0.00	General public buildings	0.00	0.00
Miscellaneous general revenue	0.00	0.00	Other governmental administration	0.00	0.00
Interest earnings	0.00	0.00	Interest on general debt	0.00	0.00
Special assessments	0.00	0.00	General expenditure, n.e.c.		
Sale of property	0.00	0.00	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.00	0.00	Other and unallocable	0.00	0.00
Utility revenue	0.00	0.00	Utility expenditure	0.00	0.00
Water supply	0.00	0.00	Capital outlay	0.00	0.00
Electric power	0.00	0.00	Water supply	0.00	0.00
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.00	0.02	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.00	0.00
Intergovernmental expenditure ¹	0.00	0.00	Short-term	0.00	0.00
Direct expenditure	0.00	0.02	Long-term	0.00	0.00
Current operations	0.01	0.03	Full faith and credit	0.02	0.00
Capital outlay	0.00	0.00	Nonguaranteed	0.00	0.00
Construction	0.00	0.00	Long-term debt by purpose		
Other capital outlay	0.00	0.00	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.00	0.00	Utilities	0.00	0.00
Insurance benefits and repayments	0.00	0.00	Other	0.00	0.00
Exhibit: salaries & wages	0.01	0.08	Long-term debt issued	0.00	0.00
Direct expenditure by function	0.00	0.02	Long-term debt retired	0.00	0.00
Direct general expenditure	0.01	0.03	Cash and security holdings	0.00	0.00
Capital outlay	0.00	0.00	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.01	0.03	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.00	0.00
Capital outlay	0.00	0.00	By purpose	0.00	0.00
Elementary and secondary	0.00	0.00	Offsets to debt		
Capital outlay	0.00	0.00	Bond funds	0.00	0.00
Other education	0.00	0.00	Other	0.00	0.00
Libraries	0.00	0.00			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Idaho		Description	Idaho	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.29	0.70	Social services and income maintenance:		
General revenue¹	0.28	0.55	Public welfare	0.10	2.69
Intergovernmental revenue ¹	0.21	0.31	Cash assistance payments	0.14	76.88
From Federal Government	0.21	2.97	Vendor payments	0.13	6.01
From State government	(X)	0.35	Other public welfare	0.17	1.73
From local governments ¹	(X)	(X)	Hospitals	2.01	2.27
General revenue from own sources	0.34	0.93	Capital outlay	3.08	3.36
Taxes	0.29	1.04	Health	0.56	1.50
Property	1.25	1.25	Social insurance administration	0.00	0.00
Sales and gross receipts	0.04	3.01	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.14	3.01	Highways	1.04	2.85
Motor fuel	0.00	0.00	Capital outlay	1.69	7.33
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.15	0.16
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	3.22	4.03	Sea and inland port facilities	2.60	2.60
Other selective sales	0.10	1.62	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.40	1.71
Motor vehicle license	0.25	6.58	Fire protection	6.64	6.64
Other taxes	3.51	17.51	Correction	0.66	3.00
Charges and miscellaneous general revenue	0.88	1.63	Capital outlay	1.95	8.86
Current charges	1.31	1.98	Protective inspection and regulation	0.75	3.48
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	2.13	10.69
School lunch sales (gross)	0.00	0.00	Capital outlay	4.27	27.25
Hospitals	2.49	2.59	Parks and recreation	2.19	2.86
Highways	0.64	2.67	Capital outlay	4.50	5.82
Air transportation (airports)	0.57	0.57	Housing and community development	0.04	0.05
Parking facilities	0.00	0.00	Sewerage	2.85	3.57
Sea and inland port facilities	0.00	0.00	Capital outlay	6.43	6.62
Natural resources	0.91	6.68	Solid waste management	1.54	1.54
Parks and recreation	1.20	1.26	Capital outlay	20.17	20.17
Housing and community development	0.00	0.00	Governmental administration:		
Sewerage	8.92	8.92	Financial administration	3.66	10.14
Solid waste management	1.68	1.68	Judicial and legal	1.53	3.18
Other charges	4.70	7.48	General public buildings	2.33	4.37
Miscellaneous general revenue	0.76	2.46	Other governmental administration	6.95	9.46
Interest earnings	0.64	2.54	Interest on general debt	0.38	1.25
Special assessments	12.45	12.45	General expenditure, n.e.c.		
Sale of property	22.86	22.86	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.53	4.50	Other and unallocable	2.77	5.34
Utility revenue	8.59	8.59	Utility expenditure	5.79	5.79
Water supply	13.01	13.01	Capital outlay	24.13	24.13
Electric power	9.23	9.23	Water supply	10.43	10.43
Gas supply	0.00	0.00	Electric power	0.13	0.13
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.33	0.66	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.11	3.31
Intergovernmental expenditure ¹	0.00	6.50	Short-term	10.01	10.01
Direct expenditure	0.33	0.67	Long-term	1.12	3.35
Current operations	0.32	0.57	Full faith and credit	1.06	1.06
Capital outlay	1.65	3.34	Nonguaranteed	1.44	10.85
Construction	0.84	1.88	Long-term debt by purpose		
Other capital outlay	3.93	6.58	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.10	76.88	Education	0.00	0.00
Interest on debt	0.96	2.93	Utilities	29.40	29.40
Insurance benefits and repayments	0.00	0.00	Other	2.26	3.00
Exhibit: salaries & wages	0.51	0.72	Long-term debt issued	0.14	0.95
Direct expenditure by function	0.33	0.67	Long-term debt retired	0.76	2.04
Direct general expenditure	0.36	0.67	Cash and security holdings	0.23	2.22
Capital outlay	1.49	3.08	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.29	0.55	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.58	2.24
Capital outlay	0.00	0.00	By purpose	0.32	4.28
Elementary and secondary	0.00	0.00	Offsets to debt		
Capital outlay	0.00	0.00	Bond funds	0.64	2.28
Other education	0.00	0.00	Other	1.01	2.59
Libraries	15.44	18.12			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Illinois		Description	Illinois	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.23	0.50	Social services and income maintenance:		
General revenue¹	0.26	0.55	Public welfare	0.10	2.29
Intergovernmental revenue ¹	0.39	0.88	Cash assistance payments	0.00	0.00
From Federal Government	0.39	2.79	Vendor payments	0.00	0.00
From State government	(X)	0.94	Other public welfare	0.30	2.37
From local governments ¹	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.29	0.62	Capital outlay	0.00	0.00
Taxes	0.22	0.51	Health	0.22	1.18
Property	0.45	0.45	Social insurance administration	0.00	0.00
Sales and gross receipts	0.50	2.64	Veterans' services	0.00	0.00
General sales	0.29	2.36	Transportation:		
Selective sales	0.67	2.50	Highways	2.86	5.18
Motor fuel	0.04	0.36	Capital outlay	3.55	8.26
Alcoholic beverage	0.00	0.00	Air transportation (airports)	11.86	12.04
Tobacco products	0.00	0.00	Parking facilities	9.68	9.68
Public utilities	1.43	4.13	Sea and inland port facilities	90.94	90.94
Other selective sales	1.65	4.51	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.87	0.97
Motor vehicle license	0.62	7.25	Fire protection	12.87	12.87
Other taxes	1.47	4.98	Correction	0.17	0.63
Charges and miscellaneous general revenue	0.73	1.28	Capital outlay	0.00	0.00
Current charges	0.89	1.32	Protective inspection and regulation	2.65	8.14
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	2.27	10.25
School lunch sales (gross)	0.00	0.00	Capital outlay	1.90	5.88
Hospitals	0.00	0.00	Parks and recreation	2.82	3.03
Highways	0.00	0.00	Capital outlay	6.14	6.63
Air transportation (airports)	0.67	0.67	Housing and community development	3.09	3.20
Parking facilities	7.08	7.08	Sewerage	5.53	5.65
Sea and inland port facilities	72.20	72.20	Capital outlay	17.19	17.21
Natural resources	28.10	122.75	Solid waste management	3.05	3.33
Parks and recreation	3.93	3.96	Capital outlay	11.44	12.96
Housing and community development	16.84	18.93	Governmental administration:		
Sewerage	3.84	3.84	Financial administration	4.43	8.31
Solid waste management	4.82	4.82	Judicial and legal	1.30	1.80
Other charges	3.20	3.33	General public buildings	8.28	9.91
Miscellaneous general revenue	0.90	2.00	Other governmental administration	9.38	10.77
Interest earnings	0.62	1.33	Interest on general debt	0.53	1.06
Special assessments	0.74	0.74	General expenditure, n.e.c.		
Sale of property	122.99	123.27	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.64	3.98	Other and unallocable	2.94	4.76
Utility revenue	1.65	1.65	Utility expenditure	2.40	2.40
Water supply	2.99	2.99	Capital outlay	11.47	11.47
Electric power	0.17	0.17	Water supply	6.06	6.06
Gas supply	17.52	17.52	Electric power	0.47	0.47
Transit	0.00	0.00	Gas supply	62.91	62.91
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.56	0.93	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.08	1.88
Intergovernmental expenditure ¹	0.00	18.53	Short-term	0.26	0.26
Direct expenditure	0.56	0.93	Long-term	1.08	1.89
Current operations	0.45	0.71	Full faith and credit	1.58	2.05
Capital outlay	2.72	3.49	Nonguaranteed	1.07	2.89
Construction	1.84	2.40	Long-term debt by purpose		
Other capital outlay	8.08	9.99	Public debt for private purposes	0.49	3.83
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.74	1.40	Utilities	7.03	7.03
Insurance benefits and repayments	0.00	0.00	Other	1.97	2.72
Exhibit: salaries & wages	0.49	0.61	Long-term debt issued	2.70	4.76
Direct expenditure by function	0.56	0.93	Long-term debt retired	1.38	2.29
Direct general expenditure	0.58	0.94	Cash and security holdings	0.35	0.82
Capital outlay	2.60	3.43	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.41	0.70	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.86	1.69
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	0.54	2.79
Capital outlay	0.00	0.00	Bond funds	3.02	3.43
Other education	0.00	0.00	Other	1.62	2.34
Libraries	3.29	3.44			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Indiana		Description	Indiana	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.18	0.40	Social services and income maintenance:		
General revenue¹	0.17	0.40	Public welfare	0.07	0.61
Intergovernmental revenue ¹	0.39	0.59	Cash assistance payments	1.08	2.19
From Federal Government	0.39	5.30	Vendor payments	0.00	1.33
From State government	(X)	0.51	Other public welfare	0.20	0.58
From local governments ¹	(X)	(X)	Hospitals	0.39	0.44
General revenue from own sources	0.19	0.43	Capital outlay	5.64	5.92
Taxes	0.16	0.43	Health	0.60	2.21
Property	0.36	0.36	Social insurance administration	0.00	0.00
Sales and gross receipts	0.02	1.31	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.07	1.31	Highways	0.49	1.36
Motor fuel	0.00	0.00	Capital outlay	0.71	4.71
Alcoholic beverage	0.00	0.00	Air transportation (airports)	5.88	5.88
Tobacco products	0.00	0.00	Parking facilities	0.46	0.46
Public utilities	0.00	0.00	Sea and inland port facilities	4.68	9.94
Other selective sales	0.14	1.32	Transit subsidies	0.00	0.00
Individual income	0.22	1.82	Public safety:		
Corporate income	0.00	0.00	Police protection	3.02	3.95
Motor vehicle license	0.00	0.00	Fire protection	1.57	1.57
Other taxes	1.02	2.96	Correction	0.30	1.15
Charges and miscellaneous general revenue	0.47	0.87	Capital outlay	0.55	3.60
Current charges	0.59	1.04	Protective inspection and regulation	0.24	3.92
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.38	1.47
School lunch sales (gross)	0.00	0.00	Capital outlay	3.02	12.37
Hospitals	1.07	1.07	Parks and recreation	1.76	1.98
Highways	0.00	0.00	Capital outlay	1.96	2.17
Air transportation (airports)	0.34	0.34	Housing and community development	5.54	6.33
Parking facilities	0.80	0.80	Sewerage	3.46	3.48
Sea and inland port facilities	0.00	0.00	Capital outlay	10.04	10.04
Natural resources	5.28	941.95	Solid waste management	6.85	8.50
Parks and recreation	1.04	1.18	Capital outlay	36.41	36.71
Housing and community development	3.05	3.66	Governmental administration:		
Sewerage	4.24	4.24	Financial administration	0.46	0.93
Solid waste management	13.84	14.30	Judicial and legal	0.23	0.32
Other charges	3.19	5.16	General public buildings	0.94	3.29
Miscellaneous general revenue	0.72	1.50	Other governmental administration	1.98	2.29
Interest earnings	0.55	1.39	Interest on general debt	3.83	6.23
Special assessments	7.90	7.90	General expenditure, n.e.c.		
Sale of property	4.91	5.21	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.04	1.96	Other and unallocable	2.56	3.40
Utility revenue	1.66	1.66	Utility expenditure	2.26	2.26
Water supply	6.86	6.86	Capital outlay	13.62	13.62
Electric power	0.45	0.45	Water supply	9.38	9.38
Gas supply	0.29	0.29	Electric power	0.42	0.42
Transit	0.00	0.00	Gas supply	0.03	0.03
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.36	0.64	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	3.24	5.38
Intergovernmental expenditure ¹	0.00	3.49	Short-term	0.67	0.73
Direct expenditure	0.36	0.64	Long-term	3.35	5.66
Current operations	0.29	0.50	Full faith and credit	4.66	4.66
Capital outlay	1.70	2.85	Nonguaranteed	4.00	7.87
Construction	1.68	3.34	Long-term debt by purpose		
Other capital outlay	3.04	3.80	Public debt for private purposes	0.94	3.62
Assistance and subsidies	0.18	2.19	Education	11.08	15.93
Interest on debt	3.62	5.66	Utilities	7.30	7.30
Insurance benefits and repayments	0.00	0.00	Other	2.61	3.79
Exhibit: salaries & wages	0.44	0.60	Long-term debt issued	1.85	6.06
Direct expenditure by function	0.36	0.64	Long-term debt retired	2.26	5.71
Direct general expenditure	0.37	0.66	Cash and security holdings	0.34	1.64
Capital outlay	1.58	2.71	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.30	0.53	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.39	0.61	Workers' compensation	0.00	0.00
Capital outlay	2.09	3.04	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.63	1.68
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.61	0.61	Offsets to debt	0.76	2.68
Capital outlay	3.04	3.04	Bond funds	8.02	15.30
Other education	0.00	0.00	Other	0.76	1.83
Libraries	5.18	5.29			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Iowa		Description	Iowa	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.26	0.54	Social services and income maintenance:		
General revenue¹	0.10	0.23	Public welfare	0.03	0.58
Intergovernmental revenue ¹	0.36	0.58	Cash assistance payments	0.00	0.00
From Federal Government	0.36	4.08	Vendor payments	0.01	0.60
From State government	(X)	0.51	Other public welfare	0.09	0.68
From local governments ¹	(X)	(X)	Hospitals	0.14	0.27
General revenue from own sources	0.11	0.26	Capital outlay	2.95	7.56
Taxes	0.10	0.29	Health	1.59	2.28
Property	0.26	0.26	Social insurance administration	0.00	0.00
Sales and gross receipts	0.13	1.66	Veterans' services	0.00	0.00
General sales	0.19	2.14	Transportation:		
Selective sales	0.08	1.38	Highways	2.11	4.74
Motor fuel	0.00	0.00	Capital outlay	3.23	11.02
Alcoholic beverage	0.00	0.00	Air transportation (airports)	2.41	2.41
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	4.04	4.04	Sea and inland port facilities	0.00	0.00
Other selective sales	0.13	1.19	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.70	0.86
Motor vehicle license	0.21	5.47	Fire protection	2.57	2.57
Other taxes	0.60	5.07	Correction	0.22	0.88
Charges and miscellaneous general revenue	0.26	0.50	Capital outlay	0.00	0.00
Current charges	0.18	0.33	Protective inspection and regulation	3.19	12.59
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.67	6.74
School lunch sales (gross)	0.00	0.00	Capital outlay	0.07	1.54
Hospitals	0.11	0.19	Parks and recreation	1.68	1.81
Highways	0.11	0.96	Capital outlay	4.19	4.26
Air transportation (airports)	0.52	0.52	Housing and community development	6.38	6.58
Parking facilities	0.00	0.00	Sewerage	3.03	3.03
Sea and inland port facilities	0.00	0.00	Capital outlay	7.34	7.34
Natural resources	0.47	9.36	Solid waste management	2.56	2.64
Parks and recreation	1.38	1.45	Capital outlay	12.42	12.48
Housing and community development	11.42	12.42	Governmental administration:		
Sewerage	0.80	0.80	Financial administration	0.74	1.81
Solid waste management	1.50	1.56	Judicial and legal	0.41	1.84
Other charges	3.26	4.48	General public buildings	3.48	3.91
Miscellaneous general revenue	0.71	1.65	Other governmental administration	0.62	0.87
Interest earnings	0.43	0.85	Interest on general debt	0.74	1.18
Special assessments	9.65	9.65	General expenditure, n.e.c.		
Sale of property	8.91	11.66	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.13	3.13	Other and unallocable	1.56	2.90
Utility revenue	6.55	6.55	Utility expenditure	4.60	4.60
Water supply	8.65	8.65	Capital outlay	3.38	3.38
Electric power	10.22	10.22	Water supply	2.44	2.44
Gas supply	32.89	32.89	Electric power	8.63	8.63
Transit	0.40	0.40	Gas supply	0.17	0.17
Liquor store revenue	0.00	0.00	Transit	0.11	0.11
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.35	0.67	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	2.16	3.18
Intergovernmental expenditure ¹	0.00	0.19	Short-term	6.08	9.58
Direct expenditure	0.35	0.67	Long-term	2.19	3.23
Current operations	0.25	0.45	Full faith and credit	2.91	2.91
Capital outlay	1.81	3.37	Nonguaranteed	2.25	4.92
Construction	2.07	4.17	Long-term debt by purpose		
Other capital outlay	2.63	3.95	Public debt for private purposes	0.09	0.27
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	1.33	2.00	Utilities	12.92	12.92
Insurance benefits and repayments	0.00	0.00	Other	3.93	4.34
Exhibit: salaries & wages	0.09	0.15	Long-term debt issued	5.38	8.93
Direct expenditure by function	0.35	0.67	Long-term debt retired	2.50	3.42
Direct general expenditure	0.33	0.62	Cash and security holdings	0.17	0.99
Capital outlay	1.86	3.62	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.12	0.22	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.58	1.04
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	0.49	1.41
Capital outlay	0.00	0.00	Bond funds	1.49	1.84
Other education	0.00	0.00	Other	0.85	1.38
Libraries	5.17	5.42			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Kansas		Description	Kansas	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.33	0.62	Social services and income maintenance:		
General revenue¹	0.14	0.27	Public welfare	0.00	0.00
Intergovernmental revenue ¹	0.11	0.23	Cash assistance payments	0.00	0.00
From Federal Government	0.11	2.42	Vendor payments	0.00	0.00
From State government	(X)	0.22	Other public welfare	0.00	0.00
From local governments ¹	(X)	(X)	Hospitals	0.37	0.46
General revenue from own sources	0.17	0.40	Capital outlay	2.20	3.03
Taxes	0.10	0.29	Health	0.80	2.31
Property	0.34	0.34	Social insurance administration	0.00	0.00
Sales and gross receipts	0.25	1.26	Veterans' services	0.00	0.00
General sales	0.24	1.14	Transportation:		
Selective sales	0.71	4.28	Highways	0.73	2.42
Motor fuel	0.00	0.00	Capital outlay	1.07	5.02
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.58	0.58
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	4.86	4.91	Sea and inland port facilities	0.00	0.00
Other selective sales	0.06	0.41	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.71	0.81
Motor vehicle license	0.00	0.00	Fire protection	1.44	1.44
Other taxes	2.83	13.25	Correction	0.00	0.00
Charges and miscellaneous general revenue	0.53	0.88	Capital outlay	0.00	0.00
Current charges	0.53	0.81	Protective inspection and regulation	13.00	0.00
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	2.36	8.42
School lunch sales (gross)	0.00	0.00	Capital outlay	16.55	51.76
Hospitals	0.31	0.32	Parks and recreation	2.15	2.24
Highways	2.80	33.69	Capital outlay	0.28	0.28
Air transportation (airports)	1.44	1.44	Housing and community development	2.04	2.04
Parking facilities	0.00	0.00	Sewerage	4.86	4.86
Sea and inland port facilities	0.00	0.00	Capital outlay	13.06	13.06
Natural resources	9.27	29.73	Solid waste management	10.57	10.57
Parks and recreation	2.31	2.43	Capital outlay	40.92	40.92
Housing and community development	3.16	3.16	Governmental administration:		
Sewerage	3.20	3.20	Financial administration	2.33	7.19
Solid waste management	3.34	3.34	Judicial and legal	0.62	1.58
Other charges	2.59	3.34	General public buildings	2.30	3.69
Miscellaneous general revenue	0.96	1.83	Other governmental administration	4.68	7.12
Interest earnings	0.90	1.38	Interest on general debt	0.84	0.93
Special assessments	2.67	3.21	General expenditure, n.e.c.		
Sale of property	0.69	0.86	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.52	4.52	Other and unallocable	2.27	2.91
Utility revenue	5.97	5.97	Utility expenditure	7.52	7.52
Water supply	10.73	10.73	Capital outlay	3.37	3.37
Electric power	0.31	0.31	Water supply	13.28	13.28
Gas supply	6.57	6.57	Electric power	0.08	0.08
Transit	0.00	0.00	Gas supply	7.58	7.58
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.51	0.90	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.59	1.95
Intergovernmental expenditure ¹	0.00	0.60	Short-term	12.61	14.22
Direct expenditure	0.51	0.91	Long-term	1.61	1.97
Current operations	0.52	0.87	Full faith and credit	2.08	2.08
Capital outlay	1.44	2.87	Nonguaranteed	2.16	3.08
Construction	1.03	2.84	Long-term debt by purpose		
Other capital outlay	2.94	3.97	Public debt for private purposes	2.77	2.77
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	1.29	1.42	Utilities	13.05	13.05
Insurance benefits and repayments	0.00	0.00	Other	2.30	4.00
Exhibit: salaries & wages	0.43	0.60	Long-term debt issued	2.01	3.13
Direct expenditure by function	0.51	0.91	Long-term debt retired	1.79	1.96
Direct general expenditure	0.34	0.59	Cash and security holdings	0.35	0.89
Capital outlay	1.49	3.13	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.22	0.38	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.79	1.09
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	1.44	1.45
Capital outlay	0.00	0.00	Bond funds	4.15	5.69
Other education	0.00	0.00	Other	0.87	1.65
Libraries	0.88	0.91			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Kentucky		Description	Kentucky	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.11	0.41	Social services and income maintenance:		
General revenue¹	0.14	0.46	Public welfare	0.01	1.08
Intergovernmental revenue ¹	0.10	0.49	Cash assistance payments	0.00	0.00
From Federal Government	0.10	1.59	Vendor payments	0.00	2.73
From State government	(X)	0.50	Other public welfare	0.06	1.09
From local governments ¹	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.17	0.56	Capital outlay	0.00	0.00
Taxes	0.16	0.67	Health	1.68	3.44
Property	0.81	1.05	Social insurance administration	0.00	0.00
Sales and gross receipts	0.06	1.19	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.14	1.19	Highways	1.56	8.07
Motor fuel	0.00	0.00	Capital outlay	1.17	24.98
Alcoholic beverage	2.70	338.36	Air transportation (airports)	2.48	2.49
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.61	0.61	Sea and inland port facilities	0.00	0.00
Other selective sales	0.01	0.46	Transit subsidies	0.00	0.00
Individual income	0.13	0.60	Public safety:		
Corporate income	0.00	0.00	Police protection	0.66	0.98
Motor vehicle license	1.33	16.39	Fire protection	8.28	8.28
Other taxes	0.84	3.24	Correction	4.95	13.96
Charges and miscellaneous general revenue	0.30	0.69	Capital outlay	29.46	35.72
Current charges	0.37	0.94	Protective inspection and regulation	0.05	0.32
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	2.53	38.84
School lunch sales (gross)	0.00	0.00	Capital outlay	1.47	42.64
Hospitals	0.00	0.00	Parks and recreation	4.98	9.44
Highways	0.44	1.82	Capital outlay	18.33	31.92
Air transportation (airports)	0.00	0.00	Housing and community development	1.56	1.80
Parking facilities	0.34	0.34	Sewerage	1.45	1.53
Sea and inland port facilities	0.00	0.00	Capital outlay	1.72	1.73
Natural resources	0.03	5.05	Solid waste management	2.95	4.68
Parks and recreation	0.35	0.82	Capital outlay	7.79	8.91
Housing and community development	0.00	0.00	Governmental administration:		
Sewerage	1.84	1.84	Financial administration	0.94	3.62
Solid waste management	5.68	5.71	Judicial and legal	0.97	5.42
Other charges	2.18	4.06	General public buildings	3.17	3.17
Miscellaneous general revenue	0.52	1.06	Other governmental administration	2.77	5.18
Interest earnings	0.67	1.11	Interest on general debt	0.55	0.76
Special assessments	26.32	26.32	General expenditure, n.e.c.		
Sale of property	5.90	9.41	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.66	2.89	Other and unallocable	2.91	4.43
Utility revenue	0.61	0.61	Utility expenditure	2.48	2.48
Water supply	0.97	0.97	Capital outlay	12.52	12.52
Electric power	0.72	0.72	Water supply	5.18	5.18
Gas supply	2.17	2.17	Electric power	0.46	0.46
Transit	0.00	0.00	Gas supply	1.29	1.29
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.27	0.64	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.87	1.31
Intergovernmental expenditure ¹	0.00	0.00	Short-term	0.35	0.35
Direct expenditure	0.27	0.64	Long-term	0.88	1.31
Current operations	0.24	0.55	Full faith and credit	2.20	2.20
Capital outlay	1.59	3.37	Nonguaranteed	0.99	1.58
Construction	1.84	4.12	Long-term debt by purpose		
Other capital outlay	3.27	6.00	Public debt for private purposes	1.60	2.05
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.54	0.74	Utilities	5.68	5.68
Insurance benefits and repayments	0.00	0.00	Other	1.34	2.55
Exhibit: salaries & wages	0.35	0.60	Long-term debt issued	1.48	2.63
Direct expenditure by function	0.27	0.64	Long-term debt retired	2.24	4.83
Direct general expenditure	0.30	0.71	Cash and security holdings	0.23	0.78
Capital outlay	1.62	3.67	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.23	0.53	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.01	0.02	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.48	0.80
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.02	0.02	Offsets to debt	0.62	0.82
Capital outlay	0.00	0.00	Bond funds	0.35	1.40
Other education	0.00	0.00	Other	0.96	2.32
Libraries	16.01	19.55			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Louisiana		Description	Louisiana	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.58	1.72	Social services and income maintenance:		
General revenue¹	0.62	1.71	Public welfare	0.02	0.93
Intergovernmental revenue ¹	0.34	2.32	Cash assistance payments	0.00	0.00
From Federal Government	0.34	5.03	Vendor payments	0.00	0.00
From State government	(X)	2.16	Other public welfare	0.13	1.09
From local governments ¹	(X)	(X)	Hospitals	2.17	4.23
General revenue from own sources	0.74	1.78	Capital outlay	3.46	4.02
Taxes	0.72	1.78	Health	0.36	2.55
Property	1.64	1.67	Social insurance administration	0.00	0.00
Sales and gross receipts	0.94	2.34	Veterans' services	0.00	0.00
General sales	1.18	2.26	Transportation:		
Selective sales	1.30	10.16	Highways	2.38	6.60
Motor fuel	0.00	0.00	Capital outlay	2.89	11.47
Alcoholic beverage	0.29	5.41	Air transportation (airports)	0.56	0.57
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	5.13	5.56	Sea and inland port facilities	0.00	0.00
Other selective sales	2.14	23.42	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	3.58	4.68
Motor vehicle license	0.00	0.00	Fire protection	3.79	3.79
Other taxes	0.59	4.03	Correction	8.52	17.35
Charges and miscellaneous general revenue	1.03	2.34	Capital outlay	1.20	1.58
Current charges	1.40	3.01	Protective inspection and regulation	1.85	3.68
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.56	2.59
School lunch sales (gross)	0.00	0.00	Capital outlay	0.98	1.89
Hospitals	2.48	4.53	Parks and recreation	1.98	3.45
Highways	0.00	0.00	Capital outlay	0.06	0.10
Air transportation (airports)	0.01	0.01	Housing and community development	4.69	5.12
Parking facilities	0.00	0.00	Sewerage	6.19	6.19
Sea and inland port facilities	0.00	0.00	Capital outlay	4.35	4.35
Natural resources	0.00	0.00	Solid waste management	5.04	5.50
Parks and recreation	0.89	3.36	Capital outlay	16.89	17.22
Housing and community development	13.11	13.83	Governmental administration:		
Sewerage	10.09	10.09	Financial administration	2.58	4.88
Solid waste management	5.38	5.38	Judicial and legal	2.68	4.28
Other charges	3.35	4.94	General public buildings	3.40	6.64
Miscellaneous general revenue	0.70	1.82	Other governmental administration	4.82	7.26
Interest earnings	0.57	1.04	Interest on general debt	0.52	0.92
Special assessments	0.34	0.34	General expenditure, n.e.c.		
Sale of property	0.20	0.39	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.02	4.56	Other and unallocable	1.93	3.75
Utility revenue	3.67	3.69	Utility expenditure	3.34	3.35
Water supply	5.11	5.16	Capital outlay	11.29	11.29
Electric power	0.00	0.00	Water supply	7.12	7.17
Gas supply	30.76	30.76	Electric power	0.00	0.00
Transit	0.00	0.00	Gas supply	27.69	27.69
Liquor store revenue	0.00	0.00	Transit	0.10	0.10
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.86	1.77	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.44	0.78
Intergovernmental expenditure ¹	0.00	29.85	Short-term	0.41	0.51
Direct expenditure	0.86	1.77	Long-term	0.44	0.78
Current operations	0.98	1.87	Full faith and credit	0.99	1.49
Capital outlay	1.23	2.18	Nonguaranteed	0.43	0.83
Construction	1.48	2.77	Long-term debt by purpose		
Other capital outlay	1.31	1.96	Public debt for private purposes	0.07	0.18
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.56	0.95	Utilities	2.58	2.58
Insurance benefits and repayments	0.00	0.00	Other	0.84	1.47
Exhibit: salaries & wages	0.77	1.24	Long-term debt issued	0.18	0.49
Direct expenditure by function	0.86	1.77	Long-term debt retired	0.73	1.60
Direct general expenditure	0.87	1.74	Cash and security holdings	0.26	1.13
Capital outlay	1.18	2.17	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.90	1.81	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.68	1.31
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	0.32	0.78
Capital outlay	0.00	0.00	Bond funds	0.01	0.01
Other education	0.00	0.00	Other	1.34	2.29
Libraries	3.12	3.43			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Maine		Description	Maine	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.32	0.91	Social services and income maintenance:		
General revenue¹	0.36	0.94	Public welfare	0.02	0.97
Intergovernmental revenue ¹	0.76	1.34	Cash assistance payments	0.01	0.26
From Federal Government	0.76	14.90	Vendor payments	0.01	5.99
From State government	(X)	0.70	Other public welfare	0.09	1.12
From local governments ¹	(X)	(X)	Hospitals	0.01	0.01
General revenue from own sources	0.41	1.13	Capital outlay	0.00	0.00
Taxes	0.50	1.33	Health	0.31	6.36
Property	1.24	1.27	Social insurance administration	0.00	0.00
Sales and gross receipts	0.05	15.80	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.19	15.80	Highways	0.63	1.99
Motor fuel	0.00	0.00	Capital outlay	1.01	6.68
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.61	0.62
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.78	14.97	Sea and inland port facilities	0.00	0.00
Other selective sales	1.19	16.21	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.70	0.96
Motor vehicle license	3.46	22.40	Fire protection	1.68	1.68
Other taxes	0.67	6.53	Correction	0.00	0.00
Charges and miscellaneous general revenue	0.37	1.17	Capital outlay	0.00	0.00
Current charges	0.70	1.41	Protective inspection and regulation	0.25	2.30
Education	0.12	0.76	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	1.78	60.73
School lunch sales (gross)	0.89	0.89	Capital outlay	17.01	99.69
Hospitals	0.00	0.00	Parks and recreation	1.69	2.08
Highways	0.00	0.00	Capital outlay	6.96	7.24
Air transportation (airports)	0.12	0.12	Housing and community development	9.59	12.95
Parking facilities	0.00	0.00	Sewerage	12.72	12.75
Sea and inland port facilities	0.00	0.00	Capital outlay	41.89	41.89
Natural resources	2.54	33.63	Solid waste management	2.48	2.83
Parks and recreation	2.75	3.62	Capital outlay	2.96	2.96
Housing and community development	1.09	1.32	Governmental administration:		
Sewerage	3.91	3.91	Financial administration	1.58	3.27
Solid waste management	4.28	5.95	Judicial and legal	0.03	0.22
Other charges	0.97	1.80	General public buildings	0.50	1.22
Miscellaneous general revenue	0.30	1.88	Other governmental administration	0.54	1.09
Interest earnings	0.36	1.83	Interest on general debt	0.55	1.85
Special assessments	29.61	29.61	General expenditure, n.e.c.		
Sale of property	2.39	3.11	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.40	3.06	Other and unallocable	0.59	1.34
Utility revenue	1.10	1.10	Utility expenditure	2.75	2.75
Water supply	1.32	1.32	Capital outlay	14.31	14.31
Electric power	0.00	0.00	Water supply	3.46	3.46
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.35	0.86	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.68	2.21
Intergovernmental expenditure ¹	0.00	58.18	Short-term	2.42	2.42
Direct expenditure	0.35	0.86	Long-term	0.68	2.24
Current operations	0.36	0.81	Full faith and credit	1.86	2.51
Capital outlay	2.44	4.36	Nonguaranteed	0.64	5.55
Construction	3.42	7.07	Long-term debt by purpose		
Other capital outlay	1.08	1.44	Public debt for private purposes	0.04	0.81
Assistance and subsidies	0.00	0.26	Education	2.28	2.54
Interest on debt	0.54	1.66	Utilities	4.05	4.05
Insurance benefits and repayments	0.00	0.00	Other	1.45	4.04
Exhibit: salaries & wages	0.36	0.54	Long-term debt issued	2.76	13.59
Direct expenditure by function	0.35	0.86	Long-term debt retired	0.89	2.65
Direct general expenditure	0.38	0.89	Cash and security holdings	0.23	2.59
Capital outlay	2.49	4.55	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.35	0.83	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.74	0.99	Workers' compensation	0.00	0.00
Capital outlay	0.79	0.97	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.54	2.59
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.98	0.99	Offsets to debt	0.51	11.52
Capital outlay	0.97	0.97	Bond funds	3.65	8.18
Other education	0.00	0.00	Other	1.04	2.22
Libraries	0.72	0.93			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Maryland		Description	Maryland	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.65	1.58	Social services and income maintenance:		
General revenue¹	0.72	1.66	Public welfare	0.06	2.94
Intergovernmental revenue ¹	0.50	1.18	Cash assistance payments	0.00	0.00
From Federal Government	0.50	3.95	Vendor payments	0.00	0.00
From State government	(X)	1.13	Other public welfare	0.28	3.00
From local governments ¹	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.84	1.92	Capital outlay	0.00	0.00
Taxes	0.86	1.98	Health	0.09	0.37
Property	2.02	2.14	Social insurance administration	0.00	0.00
Sales and gross receipts	0.22	3.84	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.47	3.84	Highways	1.33	3.24
Motor fuel	0.00	0.00	Capital outlay	0.64	1.75
Alcoholic beverage	0.00	0.00	Air transportation (airports)	4.24	47.60
Tobacco products	0.00	0.00	Parking facilities	5.26	5.26
Public utilities	0.31	0.65	Sea and inland port facilities	0.74	100.05
Other selective sales	1.04	8.12	Transit subsidies	0.00	0.00
Individual income	0.57	1.61	Public safety:		
Corporate income	0.00	0.00	Police protection	3.11	3.94
Motor vehicle license	0.00	0.00	Fire protection	2.98	2.98
Other taxes	2.17	4.09	Correction	0.58	3.07
Charges and miscellaneous general revenue	0.92	2.07	Capital outlay	0.41	0.85
Current charges	1.22	2.38	Protective inspection and regulation	2.03	4.76
Education	0.38	1.19	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	1.23	17.58
School lunch sales (gross)	2.60	2.60	Capital outlay	0.29	4.16
Hospitals	0.00	0.00	Parks and recreation	4.74	6.35
Highways	0.01	0.65	Capital outlay	5.18	9.15
Air transportation (airports)	6.70	74.43	Housing and community development	0.21	0.25
Parking facilities	11.34	11.34	Sewerage	5.52	6.06
Sea and inland port facilities	2.06	100.00	Capital outlay	0.12	0.13
Natural resources	1.27	100.00	Solid waste management	4.89	5.11
Parks and recreation	7.15	8.36	Capital outlay	12.12	12.70
Housing and community development	0.00	0.00	Governmental administration:		
Sewerage	5.62	5.63	Financial administration	1.01	3.22
Solid waste management	2.25	2.25	Judicial and legal	0.77	2.01
Other charges	1.22	2.19	General public buildings	9.21	11.71
Miscellaneous general revenue	0.63	1.76	Other governmental administration	3.03	4.25
Interest earnings	1.01	2.19	Interest on general debt	0.51	1.16
Special assessments	2.14	2.14	General expenditure, n.e.c.		
Sale of property	1.48	3.83	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.47	1.94	Other and unallocable	3.21	5.11
Utility revenue	4.06	5.07	Utility expenditure	2.34	4.23
Water supply	5.52	5.52	Capital outlay	0.02	0.04
Electric power	0.00	0.00	Water supply	4.26	4.26
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	2.61	18.53	Gas supply	0.00	0.00
Liquor store revenue	6.85	6.85	Transit	1.76	20.26
Insurance trust revenue	0.00	0.00	Liquor store expenditure	7.35	7.35
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.84	1.64	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.66	1.26
Intergovernmental expenditure ¹	0.00	2.56	Short-term	9.68	9.68
Direct expenditure	0.84	1.65	Long-term	0.66	1.26
Current operations	0.92	1.71	Full faith and credit	1.35	1.90
Capital outlay	1.45	2.33	Nonguaranteed	0.02	0.06
Construction	1.60	2.54	Long-term debt by purpose		
Other capital outlay	1.05	1.79	Public debt for private purposes	0.03	0.08
Assistance and subsidies	0.00	0.00	Education	1.51	2.91
Interest on debt	0.52	1.13	Utilities	2.60	2.60
Insurance benefits and repayments	0.00	0.00	Other	1.19	1.89
Exhibit: salaries & wages	0.97	1.37	Long-term debt issued	2.59	5.58
Direct expenditure by function	0.84	1.65	Long-term debt retired	1.08	2.12
Direct general expenditure	0.89	1.68	Cash and security holdings	0.23	0.86
Capital outlay	1.53	2.43	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.84	1.63	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	1.30	1.77	Workers' compensation	0.00	0.00
Capital outlay	2.15	2.62	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.77	2.04
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	1.95	1.95	Offsets to debt	0.02	0.07
Capital outlay	2.90	2.90	Bond funds	5.27	5.76
Other education	0.00	0.00	Other	1.23	3.31
Libraries	11.16	11.61			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Massachusetts		Description	Massachusetts	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.08	0.25	Social services and income maintenance:		
General revenue¹	0.10	0.29	Public welfare	0.01	1.47
Intergovernmental revenue ¹	0.14	0.49	Cash assistance payments	0.00	0.00
From Federal Government	0.14	0.90	Vendor payments	0.00	0.00
From State government	(X)	0.54	Other public welfare	0.08	1.49
From local governments ¹	(X)	(X)	Hospitals	0.00	0.01
General revenue from own sources	0.12	0.36	Capital outlay	0.06	0.18
Taxes	0.11	0.32	Health	0.52	8.45
Property	0.32	0.32	Social insurance administration	0.00	0.00
Sales and gross receipts	0.04	2.08	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.13	2.08	Highways	0.44	2.29
Motor fuel	0.00	0.00	Capital outlay	0.37	5.85
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.01	0.27
Tobacco products	0.00	0.00	Parking facilities	1.41	1.41
Public utilities	0.00	0.00	Sea and inland port facilities	2.50	19.17
Other selective sales	0.34	2.08	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.75	1.02
Motor vehicle license	0.00	0.00	Fire protection	0.62	0.62
Other taxes	0.40	1.75	Correction	0.00	0.00
Charges and miscellaneous general revenue	0.32	1.07	Capital outlay	0.00	0.00
Current charges	0.61	1.25	Protective inspection and regulation	0.37	0.77
Education	0.46	2.72	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.82	6.96
School lunch sales (gross)	1.74	1.74	Capital outlay	1.72	21.88
Hospitals	0.00	0.00	Parks and recreation	4.50	7.90
Highways	0.26	48.87	Capital outlay	3.92	10.95
Air transportation (airports)	0.00	0.08	Housing and community development	0.99	1.25
Parking facilities	2.61	2.61	Sewerage	6.27	10.11
Sea and inland port facilities	7.06	194.60	Capital outlay	11.63	19.36
Natural resources	0.00	0.00	Solid waste management	6.18	6.82
Parks and recreation	17.02	23.35	Capital outlay	32.85	35.20
Housing and community development	1.23	1.44	Governmental administration:		
Sewerage	1.25	1.25	Financial administration	0.80	2.05
Solid waste management	7.44	7.80	Judicial and legal	0.24	2.95
Other charges	2.40	3.55	General public buildings	4.08	4.83
Miscellaneous general revenue	0.26	1.72	Other governmental administration	2.83	4.05
Interest earnings	0.40	2.46	Interest on general debt	0.51	3.12
Special assessments	3.15	3.15	General expenditure, n.e.c.		
Sale of property	5.47	6.20	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.33	2.90	Other and unallocable	1.68	2.84
Utility revenue	0.30	0.31	Utility expenditure	0.41	0.45
Water supply	0.61	0.70	Capital outlay	1.72	2.37
Electric power	0.39	0.39	Water supply	1.48	2.35
Gas supply	0.00	0.00	Electric power	0.31	0.31
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.37	0.76	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.65	2.20
Intergovernmental expenditure ¹	0.00	0.42	Short-term	8.90	9.65
Direct expenditure	0.37	0.78	Long-term	0.54	2.03
Current operations	0.14	0.26	Full faith and credit	1.15	4.15
Capital outlay	2.37	5.15	Nonguaranteed	0.33	1.27
Construction	2.75	7.41	Long-term debt by purpose		
Other capital outlay	4.01	4.90	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.00	0.00	Education	5.77	6.11
Interest on debt	0.46	1.82	Utilities	1.11	1.24
Insurance benefits and repayments	0.00	0.00	Other	0.52	2.67
Exhibit: salaries & wages	0.26	0.38	Long-term debt issued	1.07	4.81
Direct expenditure by function	0.37	0.78	Long-term debt retired	0.87	3.55
Direct general expenditure	0.43	0.93	Cash and security holdings	0.21	0.92
Capital outlay	2.60	6.10	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.14	0.30	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.96	1.26	Workers' compensation	0.00	0.00
Capital outlay	10.50	12.83	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.51	2.36
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	1.27	1.27	Offsets to debt	0.09	9.17
Capital outlay	12.85	12.85	Bond funds	7.31	9.76
Other education	0.00	0.00	Other	0.96	1.81
Libraries	0.81	0.88			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Michigan		Description	Michigan	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.10	0.30	Social services and income maintenance:		
General revenue¹	0.12	0.31	Public welfare	0.02	0.26
Intergovernmental revenue ¹	0.43	0.47	Cash assistance payments	0.01	0.78
From Federal Government	0.43	3.85	Vendor payments	0.00	0.00
From State government	(X)	0.36	Other public welfare	0.05	0.34
From local governments ¹	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.10	0.30	Capital outlay	0.00	0.00
Taxes	0.10	0.34	Health	0.56	0.75
Property	0.31	0.38	Social insurance administration	0.00	0.00
Sales and gross receipts	0.00	0.14	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.01	0.14	Highways	2.25	3.80
Motor fuel	0.00	0.00	Capital outlay	5.40	16.55
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.01	0.01
Tobacco products	0.00	0.00	Parking facilities	3.45	3.45
Public utilities	0.00	0.00	Sea and inland port facilities	0.00	0.00
Other selective sales	0.05	0.26	Transit subsidies	0.00	0.00
Individual income	0.00	0.04	Public safety:		
Corporate income	0.00	0.00	Police protection	0.46	0.55
Motor vehicle license	0.00	0.00	Fire protection	1.45	1.45
Other taxes	0.47	2.07	Correction	0.23	1.13
Charges and miscellaneous general revenue	0.28	0.56	Capital outlay	0.19	1.53
Current charges	0.38	0.74	Protective inspection and regulation	1.50	2.58
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.50	1.42
School lunch sales (gross)	0.00	0.00	Capital outlay	0.03	0.04
Hospitals	0.00	0.00	Parks and recreation	1.71	2.05
Highways	11.26	13.67	Capital outlay	1.70	2.25
Air transportation (airports)	0.04	0.04	Housing and community development	0.27	0.32
Parking facilities	3.45	3.45	Sewerage	5.11	5.11
Sea and inland port facilities	0.00	0.00	Capital outlay	13.58	13.58
Natural resources	2.32	27.33	Solid waste management	0.71	0.83
Parks and recreation	6.24	6.46	Capital outlay	8.07	9.20
Housing and community development	3.44	6.09	Governmental administration:		
Sewerage	1.57	1.57	Financial administration	0.84	1.53
Solid waste management	1.16	1.16	Judicial and legal	0.11	0.13
Other charges	1.41	1.59	General public buildings	7.15	8.86
Miscellaneous general revenue	0.56	1.19	Other governmental administration	1.53	2.29
Interest earnings	0.32	0.76	Interest on general debt	0.65	1.14
Special assessments	1.70	1.70	General expenditure, n.e.c.		
Sale of property	1.12	1.26	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.09	2.26	Other and unallocable	3.08	3.82
Utility revenue	0.95	0.95	Utility expenditure	1.50	1.50
Water supply	1.88	1.88	Capital outlay	4.91	4.91
Electric power	0.00	0.00	Water supply	2.92	2.92
Gas supply	0.00	0.00	Electric power	0.02	0.02
Transit	0.41	0.41	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.06	0.06
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.32	0.55	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.89	1.51
Intergovernmental expenditure ¹	0.00	0.07	Short-term	0.00	0.00
Direct expenditure	0.32	0.55	Long-term	0.90	1.54
Current operations	0.19	0.32	Full faith and credit	1.29	1.46
Capital outlay	2.18	3.05	Nonguaranteed	1.08	2.57
Construction	2.39	3.44	Long-term debt by purpose		
Other capital outlay	4.55	5.99	Public debt for private purposes	1.12	8.45
Assistance and subsidies	0.01	0.78	Education	0.00	0.00
Interest on debt	0.62	1.04	Utilities	3.84	3.84
Insurance benefits and repayments	0.00	0.00	Other	2.00	2.98
Exhibit: salaries & wages	0.11	0.15	Long-term debt issued	0.77	1.90
Direct expenditure by function	0.32	0.55	Long-term debt retired	1.34	2.23
Direct general expenditure	0.34	0.56	Cash and security holdings	0.12	0.39
Capital outlay	2.19	3.14	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.19	0.32	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.31	0.79
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	0.23	1.52
Capital outlay	0.00	0.00	Bond funds	1.54	1.58
Other education	0.00	0.00	Other	0.51	1.14
Libraries	2.75	2.84			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Minnesota		Description	Minnesota	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.15	0.34	Social services and income maintenance:		
General revenue¹	0.17	0.34	Public welfare	0.03	0.16
Intergovernmental revenue ¹	0.42	0.40	Cash assistance payments	0.16	0.46
From Federal Government	0.42	5.16	Vendor payments	0.00	0.21
From State government	(X)	0.29	Other public welfare	0.12	0.25
From local governments ¹	(X)	(X)	Hospitals	2.53	3.16
General revenue from own sources	0.21	0.56	Capital outlay	18.40	19.31
Taxes	0.14	0.51	Health	0.83	1.57
Property	0.53	0.54	Social insurance administration	0.00	0.00
Sales and gross receipts	0.03	1.32	Veterans' services	0.00	0.00
General sales	0.00	0.39	Transportation:		
Selective sales	0.08	1.76	Highways	2.54	4.23
Motor fuel	0.00	0.00	Capital outlay	4.42	8.47
Alcoholic beverage	0.00	0.00	Air transportation (airports)	1.00	1.02
Tobacco products	0.00	0.00	Parking facilities	0.18	0.18
Public utilities	2.93	2.93	Sea and inland port facilities	0.07	0.07
Other selective sales	0.03	0.90	Transit subsidies	5.61	5.61
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.39	0.45
Motor vehicle license	0.00	0.00	Fire protection	4.39	4.39
Other taxes	0.34	1.69	Correction	0.11	0.22
Charges and miscellaneous general revenue	0.49	0.81	Capital outlay	0.00	0.00
Current charges	0.59	0.85	Protective inspection and regulation	2.14	5.41
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	1.01	5.29
School lunch sales (gross)	0.00	0.00	Capital outlay	2.70	25.55
Hospitals	0.55	0.59	Parks and recreation	2.01	2.33
Highways	8.47	10.34	Capital outlay	4.97	5.40
Air transportation (airports)	0.34	0.34	Housing and community development	3.54	3.73
Parking facilities	0.27	0.27	Sewerage	23.18	23.18
Sea and inland port facilities	0.33	0.33	Capital outlay	55.40	55.40
Natural resources	5.71	61.21	Solid waste management	0.93	1.05
Parks and recreation	1.32	1.45	Capital outlay	26.04	44.29
Housing and community development	19.37	20.36	Governmental administration:		
Sewerage	1.81	1.81	Financial administration	1.39	2.92
Solid waste management	0.42	0.42	Judicial and legal	0.20	0.33
Other charges	1.34	1.55	General public buildings	1.07	1.83
Miscellaneous general revenue	0.73	1.43	Other governmental administration	0.74	1.02
Interest earnings	0.94	1.63	Interest on general debt	0.85	1.14
Special assessments	3.68	3.68	General expenditure, n.e.c.		
Sale of property	1.53	1.54	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.82	2.15	Other and unallocable	0.90	3.34
Utility revenue	1.04	1.04	Utility expenditure	1.79	1.79
Water supply	2.67	2.67	Capital outlay	8.78	8.78
Electric power	0.74	0.74	Water supply	2.81	2.81
Gas supply	5.87	5.87	Electric power	2.81	2.81
Transit	0.22	0.22	Gas supply	15.33	15.33
Liquor store revenue	3.65	3.65	Transit	0.38	0.38
Insurance trust revenue	0.00	0.00	Liquor store expenditure	4.24	4.24
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.51	0.91	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.84	2.31
Intergovernmental expenditure ¹	0.00	0.10	Short-term	0.00	0.00
Direct expenditure	0.51	0.91	Long-term	1.88	2.37
Current operations	0.14	0.25	Full faith and credit	1.30	1.58
Capital outlay	3.58	4.80	Nonguaranteed	3.49	4.61
Construction	1.93	2.65	Long-term debt by purpose		
Other capital outlay	11.98	15.13	Public debt for private purposes	3.88	5.81
Assistance and subsidies	0.10	0.46	Education	0.00	0.00
Interest on debt	0.75	0.98	Utilities	2.50	2.50
Insurance benefits and repayments	0.00	0.00	Other	3.56	4.51
Exhibit: salaries & wages	0.46	0.68	Long-term debt issued	5.43	6.90
Direct expenditure by function	0.51	0.91	Long-term debt retired	1.80	2.47
Direct general expenditure	0.55	0.96	Cash and security holdings	0.30	1.08
Capital outlay	3.66	5.00	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.14	0.25	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.78	1.35
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	1.27	1.84
Capital outlay	0.00	0.00	Bond funds	2.32	3.01
Other education	0.00	0.00	Other	1.05	2.17
Libraries	0.49	0.49			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Mississippi		Description	Mississippi	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.10	0.28	Social services and income maintenance:		
General revenue¹	0.12	0.28	Public welfare	0.01	1.35
Intergovernmental revenue ¹	0.15	0.38	Cash assistance payments	0.00	0.00
From Federal Government	0.15	2.92	Vendor payments	0.00	3.96
From State government	(X)	0.36	Other public welfare	0.09	1.36
From local governments ¹	(X)	(X)	Hospitals	0.68	1.01
General revenue from own sources	0.15	0.38	Capital outlay	0.52	0.72
Taxes	0.08	0.31	Health	0.51	3.18
Property	0.35	0.35	Social insurance administration	0.00	0.00
Sales and gross receipts	0.02	1.36	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.09	1.36	Highways	2.02	5.47
Motor fuel	0.00	0.00	Capital outlay	3.62	24.49
Alcoholic beverage	0.00	0.00	Air transportation (airports)	9.31	9.31
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	1.87	1.95	Sea and inland port facilities	2.28	3.27
Other selective sales	0.17	3.16	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.20	1.44
Motor vehicle license	0.46	0.00	Fire protection	4.81	4.81
Other taxes	0.43	1.72	Correction	1.47	8.62
Charges and miscellaneous general revenue	0.32	0.51	Capital outlay	0.00	0.00
Current charges	0.50	0.75	Protective inspection and regulation	0.07	0.66
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	1.28	13.92
School lunch sales (gross)	0.00	0.00	Capital outlay	8.08	60.69
Hospitals	0.82	1.01	Parks and recreation	1.64	2.55
Highways	0.00	0.00	Capital outlay	4.55	11.20
Air transportation (airports)	1.63	1.63	Housing and community development	3.56	3.68
Parking facilities	0.00	0.00	Sewerage	5.80	5.80
Sea and inland port facilities	4.14	8.76	Capital outlay	19.35	19.35
Natural resources	2.11	22.10	Solid waste management	14.42	14.42
Parks and recreation	0.58	1.17	Capital outlay	80.20	80.20
Housing and community development	4.68	4.68	Governmental administration:		
Sewerage	1.53	1.53	Financial administration	2.68	3.87
Solid waste management	2.29	2.29	Judicial and legal	1.13	1.92
Other charges	0.82	2.05	General public buildings	1.13	2.32
Miscellaneous general revenue	0.43	0.90	Other governmental administration	1.33	1.71
Interest earnings	0.65	1.21	Interest on general debt	0.34	0.57
Special assessments	3.09	3.09	General expenditure, n.e.c.		
Sale of property	5.43	5.64	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.57	1.36	Other and unallocable	1.27	2.82
Utility revenue	1.09	1.09	Utility expenditure	1.22	1.22
Water supply	2.13	2.13	Capital outlay	7.33	7.33
Electric power	0.07	0.07	Water supply	2.49	2.49
Gas supply	5.29	5.29	Electric power	0.06	0.06
Transit	0.00	0.00	Gas supply	5.81	5.81
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.28	0.56	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.46	0.74
Intergovernmental expenditure ¹			Short-term	0.59	2.49
Direct expenditure	0.00	0.00	Long-term	0.46	0.74
Current operations	0.28	0.56	Full faith and credit	0.67	1.25
Capital outlay	0.15	0.29	Nonguaranteed	0.58	0.81
Construction	1.78	3.58	Long-term debt by purpose		
Other capital outlay	1.76	3.95	Public debt for private purposes	0.70	1.01
Assistance and subsidies	4.30	6.62	Education	0.51	0.57
Interest on debt	0.00	0.00	Utilities	3.11	3.11
Insurance benefits and repayments	0.32	0.52	Other	0.76	1.76
Exhibit: salaries & wages	0.00	0.00	Long-term debt issued	2.43	4.79
Direct expenditure by function	0.27	0.40	Long-term debt retired	0.70	1.57
Direct general expenditure	0.28	0.56	Cash and security holdings	0.07	0.44
Capital outlay	0.29	0.57	Insurance trust funds	0.00	0.00
Other direct general expenditure	1.74	3.58	Unemployment compensation	0.00	0.00
Education services:	0.14	0.28	Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.23	0.44
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	0.39	0.55
Capital outlay	0.00	0.00	Bond funds	1.24	2.25
Other education	0.00	0.00	Other	0.48	1.19
Libraries	6.73	7.55			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table)

Description	Missouri		Description	Missouri	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.49	0.97	Social services and income maintenance:		
General revenue¹	0.43	0.76	Public welfare	0.02	0.67
Intergovernmental revenue ¹	0.08	0.25	Cash assistance payments	0.00	0.00
From Federal Government	0.08	1.09	Vendor payments	0.00	0.00
From State government	(X)	0.21	Other public welfare	0.12	0.67
From local governments ¹	(X)	(X)	Hospitals	5.10	8.95
General revenue from own sources	0.55	1.24	Capital outlay	11.67	21.06
Taxes	0.12	0.29	Health	1.20	4.14
Property	0.43	0.43	Social insurance administration	0.00	0.00
Sales and gross receipts	0.11	0.37	Veterans' services	0.00	0.00
General sales	0.15	0.46	Transportation:		
Selective sales	0.08	0.29	Highways	1.39	3.36
Motor fuel	0.00	0.00	Capital outlay	2.06	8.16
Alcoholic beverage	0.00	0.00	Air transportation (airports)	9.92	9.92
Tobacco products	0.01	0.07	Parking facilities	0.02	0.02
Public utilities	0.26	0.26	Sea and inland port facilities	0.00	0.00
Other selective sales	0.35	1.42	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.39	0.46
Motor vehicle license	0.00	0.00	Fire protection	2.77	2.77
Other taxes	1.09	3.17	Correction	0.07	0.32
Charges and miscellaneous general revenue	1.91	3.45	Capital outlay	0.00	0.00
Current charges	3.01	4.74	Protective inspection and regulation	0.64	1.90
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.10	1.29
School lunch sales (gross)	0.00	0.00	Capital outlay	0.66	92.59
Hospitals	10.06	14.29	Parks and recreation	0.58	0.63
Highways	2.48	5.23	Capital outlay	0.91	0.93
Air transportation (airports)	0.03	0.03	Housing and community development	1.19	1.53
Parking facilities	0.03	0.03	Sewerage	0.68	0.68
Sea and inland port facilities	0.00	0.00	Capital outlay	1.23	1.23
Natural resources	0.92	5.25	Solid waste management	1.68	2.17
Parks and recreation	2.08	2.14	Capital outlay	17.99	18.02
Housing and community development	25.43	32.39	Governmental administration:		
Sewerage	3.65	3.65	Financial administration	2.15	4.76
Solid waste management	6.95	6.95	Judicial and legal	0.17	0.33
Other charges	3.44	4.47	General public buildings	0.20	0.27
Miscellaneous general revenue	0.40	0.95	Other governmental administration	1.36	1.62
Interest earnings	0.51	1.25	Interest on general debt	0.12	0.28
Special assessments	5.98	5.98	General expenditure, n.e.c.		
Sale of property	6.43	6.43	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.60	1.45	Other and unallocable	0.41	0.84
Utility revenue	8.52	8.52	Utility expenditure	5.97	5.97
Water supply	19.93	19.93	Capital outlay	5.59	5.59
Electric power	1.82	1.82	Water supply	15.30	15.30
Gas supply	0.00	0.00	Electric power	2.78	2.78
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.44	0.81	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.66	1.34
Intergovernmental expenditure ¹	0.00	7.01	Short-term	1.72	1.83
Direct expenditure	0.44	0.81	Long-term	0.66	1.34
Current operations	0.48	0.83	Full faith and credit	1.69	2.09
Capital outlay	1.37	2.25	Nonguaranteed	0.67	1.83
Construction	1.75	3.07	Long-term debt by purpose		
Other capital outlay	1.48	2.11	Public debt for private purposes	0.16	1.09
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.68	1.43	Utilities	9.27	9.27
Insurance benefits and repayments	0.00	0.00	Other	0.42	0.54
Exhibit: salaries & wages	0.50	0.72	Long-term debt issued	1.28	3.02
Direct expenditure by function	0.44	0.81	Long-term debt retired	0.99	1.92
Direct general expenditure	0.36	0.65		0.15	0.61
Capital outlay	1.38	2.39	Cash and security holdings		
Other direct general expenditure	0.32	0.60	Insurance trust funds	0.00	0.00
Education services:			Unemployment compensation	0.00	0.00
Education	0.00	0.00	Employee retirement	0.00	0.00
Capital outlay	0.00	0.00	Workers' compensation	0.00	0.00
Higher education	0.00	0.00	Miscellaneous	0.00	0.00
Capital outlay	0.00	0.00	Other than insurance trust funds	0.42	0.97
Elementary and secondary	0.00	0.00	By purpose		
Capital outlay	0.00	0.00	Offsets to debt	0.32	1.53
Other education	0.00	0.00	Bond funds	0.83	1.26
Libraries	1.26	1.26	Other	0.71	1.18

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Montana		Description	Montana	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.19	0.54	Social services and income maintenance:		
General revenue¹	0.22	0.56	Public welfare	0.02	0.35
Intergovernmental revenue ¹	0.05	0.28	Cash assistance payments	0.00	0.00
From Federal Government	0.05	0.59	Vendor payments	0.00	0.00
From State government	(X)	0.28	Other public welfare	0.05	0.35
From local governments ¹	(X)	(X)	Hospitals	0.31	0.57
General revenue from own sources	0.30	0.85	Capital outlay	2.85	12.44
Taxes	0.44	1.32	Health	0.24	1.30
Property	1.04	1.37	Social insurance administration	0.00	0.00
Sales and gross receipts	0.01	2.07	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.01	2.07	Highways	0.50	2.58
Motor fuel	0.00	0.00	Capital outlay	0.83	13.56
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.12	0.13
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.00	0.00	Sea and inland port facilities	0.00	0.00
Other selective sales	0.04	2.07	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.17	0.20
Motor vehicle license	0.25	1.31	Fire protection	3.51	3.51
Other taxes	0.24	2.70	Correction	0.08	0.49
Charges and miscellaneous general revenue	0.51	1.34	Capital outlay	0.04	0.12
Current charges	0.93	1.87	Protective inspection and regulation	0.78	4.53
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	3.55	21.12
School lunch sales (gross)	0.00	0.00	Capital outlay	1.95	9.53
Hospitals	3.11	3.41	Parks and recreation	0.99	1.37
Highways	5.32	7.44	Capital outlay	2.41	9.31
Air transportation (airports)	0.02	0.02	Housing and community development	0.73	1.41
Parking facilities	0.00	0.00	Sewerage	4.14	4.14
Sea and inland port facilities	0.00	0.00	Capital outlay	15.41	15.41
Natural resources	5.36	44.34	Solid waste management	4.37	4.45
Parks and recreation	0.91	1.12	Capital outlay	0.00	0.00
Housing and community development	2.52	2.67	Governmental administration:		
Sewerage	6.84	6.84	Financial administration	0.14	0.74
Solid waste management	4.28	4.34	Judicial and legal	0.28	0.44
Other charges	2.35	4.20	General public buildings	0.66	0.83
Miscellaneous general revenue	0.33	1.17	Other governmental administration	0.60	1.06
Interest earnings	0.40	1.20	Interest on general debt	0.40	1.19
Special assessments	3.77	3.77	General expenditure, n.e.c.		
Sale of property	6.25	70.83	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.27	1.67	Other and unallocable	0.59	1.24
Utility revenue	1.32	1.32	Utility expenditure	1.87	1.87
Water supply	1.36	1.36	Capital outlay	0.00	0.00
Electric power	0.00	0.00	Water supply	2.27	2.27
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.00	0.00	Gas supply	11.23	11.23
Liquor store revenue	0.00	0.00	Transit	0.18	0.18
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.17	0.41	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.66	2.02
Intergovernmental expenditure ¹	0.00	0.00	Short-term	4.65	12.63
Direct expenditure	0.17	0.41	Long-term	0.66	2.03
Current operations	0.20	0.42	Full faith and credit	0.52	0.87
Capital outlay	0.54	2.08	Nonguaranteed	0.79	2.87
Construction	0.63	4.29	Long-term debt by purpose		
Other capital outlay	1.03	1.69	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.39	1.10	Utilities	16.10	16.10
Insurance benefits and repayments	0.00	0.00	Other	1.78	3.98
Exhibit: salaries & wages	0.17	0.27	Long-term debt issued	4.19	24.32
Direct expenditure by function	0.17	0.41	Long-term debt retired	0.45	1.74
Direct general expenditure	0.18	0.41	Cash and security holdings	0.16	1.11
Capital outlay	0.54	2.09	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.19	0.42	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.01	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.34	1.11
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.01	0.01	Offsets to debt	0.08	0.33
Capital outlay	0.00	0.00	Bond funds	9.58	15.01
Other education	0.00	0.00	Other	0.38	1.09
Libraries	2.85	3.46			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Nebraska		Description	Nebraska	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.24	0.50	Social services and income maintenance:		
General revenue¹	0.32	0.74	Public welfare	0.02	0.79
Intergovernmental revenue ¹	0.60	1.39	Cash assistance payments	0.02	1.67
From Federal Government	0.60	6.07	Vendor payments	0.01	7.96
From State government	(X)	1.09	Other public welfare	0.06	0.58
From local governments ¹	(X)	(X)	Hospitals	1.26	2.08
General revenue from own sources	0.33	0.75	Capital outlay	25.83	32.32
Taxes	0.32	0.81	Health	0.11	0.39
Property	1.66	1.66	Social insurance administration	0.00	0.00
Sales and gross receipts	0.07	0.48	Veterans' services	0.00	0.00
General sales	0.04	0.26	Transportation:		
Selective sales	0.23	1.95	Highways	1.31	3.54
Motor fuel	0.00	0.00	Capital outlay	1.77	10.05
Alcoholic beverage	0.00	0.00	Air transportation (airports)	8.71	9.25
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	2.11	2.26	Sea and inland port facilities	0.00	0.00
Other selective sales	0.50	3.57	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.24	1.56
Motor vehicle license	0.92	5.07	Fire protection	6.19	6.19
Other taxes	9.01	15.53	Correction	0.33	1.31
Charges and miscellaneous general revenue	0.79	1.55	Capital outlay	0.02	0.47
Current charges	0.97	1.61	Protective inspection and regulation	0.00	0.00
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	14.70	30.58
School lunch sales (gross)	0.00	0.00	Capital outlay	47.18	51.68
Hospitals	1.94	2.65	Parks and recreation	3.21	4.01
Highways	0.00	0.00	Capital outlay	11.60	13.31
Air transportation (airports)	6.04	6.17	Housing and community development	3.86	3.92
Parking facilities	0.00	0.00	Sewerage	6.26	6.26
Sea and inland port facilities	0.00	0.00	Capital outlay	2.16	2.16
Natural resources	0.02	0.05	Solid waste management	1.86	1.86
Parks and recreation	5.21	7.14	Capital outlay	1.99	1.99
Housing and community development	3.44	3.53	Governmental administration:		
Sewerage	1.62	1.62	Financial administration	1.80	3.60
Solid waste management	0.69	0.69	Judicial and legal	0.61	1.05
Other charges	6.10	8.33	General public buildings	1.24	1.64
Miscellaneous general revenue	1.44	3.80	Other governmental administration	2.42	3.09
Interest earnings	0.64	1.38	Interest on general debt	1.29	2.58
Special assessments	9.93	9.93	General expenditure, n.e.c.		
Sale of property	7.74	28.67	Miscellaneous commercial activities	0.00	0.00
Other general revenue	2.79	10.06	Other and unallocable	9.24	11.16
Utility revenue	0.28	0.28	Utility expenditure	0.70	0.70
Water supply	1.51	1.51	Capital outlay	0.24	0.24
Electric power	0.29	0.29	Water supply	5.57	5.57
Gas supply	0.22	0.22	Electric power	0.38	0.38
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.48	0.78	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.19	1.59
Intergovernmental expenditure ¹	0.00	5.39	Short-term	55.52	55.81
Direct expenditure	0.48	0.78	Long-term	1.13	1.52
Current operations	0.29	0.47	Full faith and credit	3.98	3.98
Capital outlay	2.66	4.21	Nonguaranteed	0.81	1.24
Construction	2.47	4.31	Long-term debt by purpose		
Other capital outlay	5.11	6.35	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.01	1.67	Education	0.00	0.00
Interest on debt	0.76	1.08	Utilities	0.95	0.95
Insurance benefits and repayments	0.00	0.00	Other	6.39	6.66
Exhibit: salaries & wages	0.36	0.59	Long-term debt issued	4.08	4.27
Direct expenditure by function	0.48	0.78	Long-term debt retired	4.37	6.31
Direct general expenditure	0.62	1.17	Cash and security holdings	0.16	0.49
Capital outlay	3.53	6.93	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.31	0.59	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.39	0.70
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.01	0.01	Offsets to debt	0.38	1.39
Capital outlay	0.00	0.00	Bond funds	1.88	1.92
Other education	0.00	0.00	Other	0.61	0.99
Libraries	2.97	3.23			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Nevada		Description	Nevada	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.25	0.63	Social services and income maintenance:		
General revenue¹	0.27	0.62	Public welfare	0.04	0.33
Intergovernmental revenue ¹	0.05	0.64	Cash assistance payments	0.00	0.00
From Federal Government	0.05	0.25	Vendor payments	0.00	0.00
From State government	(X)	0.68	Other public welfare	0.11	0.33
From local governments ¹	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.30	0.64	Capital outlay	0.00	0.00
Taxes	0.24	0.68	Health	1.07	2.67
Property	0.81	0.87	Social insurance administration	0.00	0.00
Sales and gross receipts	0.06	0.49	Veterans' services	0.00	0.00
General sales	0.02	0.38	Transportation:		
Selective sales	0.11	0.56	Highways	0.87	1.63
Motor fuel	0.10	0.53	Capital outlay	0.60	1.35
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.51	0.51
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	1.04	1.20	Sea and inland port facilities	0.00	0.00
Other selective sales	0.11	0.66	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.41	1.57
Motor vehicle license	0.00	0.00	Fire protection	0.69	0.69
Other taxes	0.58	1.20	Correction	0.15	0.28
Charges and miscellaneous general revenue	0.62	0.85	Capital outlay	0.00	0.00
Current charges	0.80	1.02	Protective inspection and regulation	0.84	1.66
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	3.64	5.36
School lunch sales (gross)	0.00	0.00	Capital outlay	0.76	0.82
Hospitals	0.00	0.00	Parks and recreation	2.67	2.81
Highways	0.00	0.00	Capital outlay	2.41	2.51
Air transportation (airports)	0.06	0.06	Housing and community development	0.21	0.22
Parking facilities	0.18	0.18	Sewerage	2.21	2.21
Sea and inland port facilities	0.00	0.00	Capital outlay	1.62	1.62
Natural resources	73.03	98.98	Solid waste management	2.16	3.60
Parks and recreation	4.39	4.56	Capital outlay	0.00	0.00
Housing and community development	0.00	0.00	Governmental administration:		
Sewerage	2.12	2.12	Financial administration	0.76	1.35
Solid waste management	0.45	0.79	Judicial and legal	0.68	0.83
Other charges	0.67	0.92	General public buildings	1.32	1.37
Miscellaneous general revenue	0.65	1.07	Other governmental administration	2.18	2.73
Interest earnings	0.80	1.24	Interest on general debt	0.27	0.36
Special assessments	2.17	3.01	General expenditure, n.e.c.		
Sale of property	2.59	2.67	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.50	0.98	Other and unallocable	0.66	1.39
Utility revenue	1.37	1.46	Utility expenditure	0.58	0.62
Water supply	1.68	1.69	Capital outlay	0.64	0.66
Electric power	0.00	0.00	Water supply	0.74	0.75
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.10	0.10	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.08	0.08
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.34	0.52	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.21	0.27
Intergovernmental expenditure ¹	0.00	13.21	Short-term	0.41	0.41
Direct expenditure	0.34	0.52	Long-term	0.21	0.28
Current operations	0.41	0.60	Full faith and credit	0.35	0.47
Capital outlay	0.33	0.45	Nonguaranteed	0.11	0.14
Construction	0.32	0.45	Long-term debt by purpose	0.00	0.00
Other capital outlay	0.51	0.63	Public debt for private purposes		
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.22	0.28	Utilities	0.35	0.38
Insurance benefits and repayments	0.00	0.00	Other	0.43	0.58
Exhibit: salaries & wages	0.41	0.55	Long-term debt issued	0.38	0.43
Direct expenditure by function	0.34	0.52	Long-term debt retired	0.22	0.32
Direct general expenditure	0.37	0.54	Cash and security holdings	0.27	1.04
Capital outlay	0.38	0.55	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.38	0.56	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.66	1.04
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	0.07	0.12
Capital outlay	0.00	0.00	Bond funds	0.21	0.34
Other education	0.00	0.00	Other	1.43	2.09
Libraries	0.39	0.45			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	New Hampshire		Description	New Hampshire	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.17	0.39	Social services and income maintenance:		
General revenue¹	0.21	0.40	Public welfare	0.02	0.19
Intergovernmental revenue ¹	0.19	0.23	Cash assistance payments	0.46	2.97
From Federal Government	0.19	2.96	Vendor payments	0.01	5.63
From State government	(X)	0.17	Other public welfare	0.04	0.09
From local governments ¹	(X)	(X)	Hospitals	0.19	27.54
General revenue from own sources	0.25	0.59	Capital outlay	0.00	0.00
Taxes	0.33	0.68	Health	0.45	3.09
Property	0.51	0.67	Social insurance administration	0.00	0.00
Sales and gross receipts	0.00	0.00	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.00	0.00	Highways	0.52	1.73
Motor fuel	0.00	0.00	Capital outlay	0.12	12.17
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.45	0.47
Tobacco products	0.00	0.00	Parking facilities	0.05	0.05
Public utilities	0.00	0.00	Sea and inland port facilities	0.00	0.00
Other selective sales	0.00	0.00	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.53	0.66
Motor vehicle license	0.00	0.00	Fire protection	0.87	0.87
Other taxes	0.65	5.80	Correction	0.00	0.00
Charges and miscellaneous general revenue	0.30	1.08	Capital outlay	0.00	0.00
Current charges	0.50	1.27	Protective inspection and regulation	0.39	2.19
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.10	1.11
School lunch sales (gross)	0.00	0.00	Capital outlay	0.00	0.00
Hospitals	0.00	0.00	Parks and recreation	2.35	2.71
Highways	1.36	49.03	Capital outlay	10.07	13.74
Air transportation (airports)	0.35	0.36	Housing and community development	0.29	0.62
Parking facilities	2.44	2.44	Sewerage	1.89	2.03
Sea and inland port facilities	0.00	0.00	Capital outlay	1.93	1.97
Natural resources	0.00	0.00	Solid waste management	4.23	4.80
Parks and recreation	1.59	2.75	Capital outlay	33.77	35.82
Housing and community development	0.00	0.00	Governmental administration:		
Sewerage	1.08	1.08	Financial administration	0.50	1.36
Solid waste management	13.41	13.44	Judicial and legal	0.22	1.26
Other charges	0.72	1.04	General public buildings	2.25	2.54
Miscellaneous general revenue	0.36	2.45	Other governmental administration	1.44	1.80
Interest earnings	0.33	2.56	Interest on general debt	0.12	0.70
Special assessments	8.80	8.80	General expenditure, n.e.c.		
Sale of property	27.50	28.23	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.63	3.96	Other and unallocable	2.55	3.35
Utility revenue	1.16	1.16	Utility expenditure	1.26	1.26
Water supply	1.18	1.18	Capital outlay	8.82	8.83
Electric power	2.28	2.28	Water supply	1.57	1.58
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.17	0.36	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.17	0.77
Intergovernmental expenditure ¹	0.00	0.03	Short-term	57.36	57.36
Direct expenditure	0.17	0.37	Long-term	0.13	0.60
Current operations	0.10	0.19	Full faith and credit	0.45	0.67
Capital outlay	1.41	2.72	Nonguaranteed	0.11	2.91
Construction	1.66	3.12	Long-term debt by purpose		
Other capital outlay	2.29	4.82	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.25	2.97	Education	0.00	0.00
Interest on debt	0.14	0.66	Utilities	3.04	3.04
Insurance benefits and repayments	0.00	0.00	Other	0.38	1.17
Exhibit: salaries & wages	0.21	0.32	Long-term debt issued	0.59	1.55
Direct expenditure by function	0.17	0.37	Long-term debt retired	0.38	1.17
Direct general expenditure	0.19	0.38	Cash and security holdings	0.16	1.29
Capital outlay	1.43	2.79	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.09	0.18	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.28	1.30
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	0.00	0.00
Capital outlay	0.00	0.00	Bond funds	0.87	1.07
Other education	0.00	0.00	Other	1.10	1.49
Libraries	1.95	2.23			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	New Jersey		Description	New Jersey	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.16	0.30	Social services and income maintenance:		
General revenue¹	0.13	0.24	Public welfare	0.02	0.12
Intergovernmental revenue ¹	0.06	0.47	Cash assistance payments	0.18	0.18
From Federal Government	0.06	0.87	Vendor payments	0.01	0.82
From State government	(X)	0.49	Other public welfare	0.07	0.18
From local governments ¹	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.15	0.34	Capital outlay	0.00	0.00
Taxes	0.14	0.31	Health	0.37	1.33
Property	0.32	0.32	Social insurance administration	0.00	0.00
Sales and gross receipts	0.04	9.79	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.11	9.79	Highways	0.80	1.93
Motor fuel	0.00	0.00	Capital outlay	1.35	4.58
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.00	0.00
Tobacco products	0.00	0.00	Parking facilities	0.79	0.79
Public utilities	0.28	35.15	Sea and inland port facilities	0.00	0.00
Other selective sales	0.19	7.27	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.78	0.95
Motor vehicle license	0.00	0.00	Fire protection	2.61	2.61
Other taxes	0.39	2.60	Correction	0.00	0.00
Charges and miscellaneous general revenue	0.39	0.94	Capital outlay	0.00	0.00
Current charges	0.56	1.21	Protective inspection and regulation	1.05	3.91
Education	0.01	0.02	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.00	0.00
School lunch sales (gross)	0.05	0.05	Capital outlay	0.00	0.00
Hospitals	0.00	0.00	Parks and recreation	0.90	1.66
Highways	0.00	0.00	Capital outlay	3.01	4.24
Air transportation (airports)	0.00	0.00	Housing and community development	2.95	4.00
Parking facilities	1.53	1.53	Sewerage	2.96	3.02
Sea and inland port facilities	0.00	0.00	Capital outlay	14.96	14.96
Natural resources	0.00	0.00	Solid waste management	1.81	2.05
Parks and recreation	1.19	3.69	Capital outlay	0.78	0.78
Housing and community development	5.72	6.64	Governmental administration:		
Sewerage	2.12	2.18	Financial administration	0.78	1.97
Solid waste management	4.51	5.34	Judicial and legal	0.33	0.77
Other charges	0.96	2.79	General public buildings	2.28	2.53
Miscellaneous general revenue	0.35	1.00	Other governmental administration	1.06	1.47
Interest earnings	0.49	1.40	Interest on general debt	0.48	1.02
Special assessments	4.16	4.16	General expenditure, n.e.c.		
Sale of property	9.09	9.23	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.41	1.24	Other and unallocable	0.78	1.49
Utility revenue	4.39	7.46	Utility expenditure	1.66	6.48
Water supply	8.38	8.76	Capital outlay	0.71	9.78
Electric power	0.00	0.00	Water supply	7.55	7.88
Gas supply	0.00	0.00	Electric power	0.62	0.62
Transit	0.00	0.00	Gas supply	39.80	39.80
Liquor store revenue	0.00	0.00	Transit	0.13	5.18
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.22	0.43	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.65	1.53
Intergovernmental expenditure ¹	0.00	0.04	Short-term	5.78	5.82
Direct expenditure	0.22	0.43	Long-term	0.62	1.51
Current operations	0.24	0.42	Full faith and credit	1.35	1.76
Capital outlay	0.87	1.67	Nonguaranteed	0.55	2.49
Construction	1.00	1.96	Long-term debt by purpose		
Other capital outlay	1.79	3.23	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.11	0.18	Education	0.72	1.06
Interest on debt	0.58	1.19	Utilities	13.24	14.85
Insurance benefits and repayments	0.00	0.00	Other	0.73	1.62
Exhibit: salaries & wages	0.16	0.24	Long-term debt issued	1.19	3.00
Direct expenditure by function	0.22	0.43	Long-term debt retired	0.65	1.87
Direct general expenditure	0.25	0.42	Cash and security holdings	0.20	1.45
Capital outlay	1.05	1.67	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.24	0.41	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.48	0.62	Workers' compensation	0.00	0.00
Capital outlay	0.10	0.13	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.53	1.46
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.60	0.66	Offsets to debt	0.24	1.57
Capital outlay	0.13	0.14	Bond funds	1.55	2.37
Other education	0.00	0.00	Other	1.01	2.18
Libraries	1.61	1.64			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	New Mexico		Description	New Mexico	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.03	0.61	Social services and income maintenance:		
General revenue¹	0.04	0.66	Public welfare	0.02	0.66
Intergovernmental revenue ¹	0.06	1.12	Cash assistance payments	0.00	0.00
From Federal Government	0.06	0.50	Vendor payments	0.00	0.00
From State government	(X)	1.25	Other public welfare	0.15	1.14
From local governments ¹	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.06	0.25	Capital outlay	0.00	0.00
Taxes	0.05	0.29	Health	0.10	1.21
Property	0.10	0.11	Social insurance administration	0.00	0.00
Sales and gross receipts	0.09	0.64	Veterans' services	0.00	0.00
General sales	0.14	0.71	Transportation:		
Selective sales	0.15	1.18	Highways	1.27	6.48
Motor fuel	0.17	0.00	Capital outlay	2.78	11.12
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.87	0.90
Tobacco products	0.34	0.00	Parking facilities	0.00	0.00
Public utilities	0.11	0.14	Sea and inland port facilities	0.00	0.00
Other selective sales	0.31	2.59	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.09	1.36
Motor vehicle license	0.15	0.00	Fire protection	0.50	0.50
Other taxes	0.04	0.49	Correction	0.35	1.11
Charges and miscellaneous general revenue	0.10	0.33	Capital outlay	0.00	0.00
Current charges	0.16	0.38	Protective inspection and regulation	0.01	0.07
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	1.83	7.22
School lunch sales (gross)	0.00	0.00	Capital outlay	4.56	17.84
Hospitals	0.00	0.00	Parks and recreation	0.91	1.14
Highways	0.00	0.00	Capital outlay	3.75	3.94
Air transportation (airports)	0.02	0.02	Housing and community development	7.32	8.14
Parking facilities	0.00	0.00	Sewerage	4.79	5.18
Sea and inland port facilities	0.00	0.00	Capital outlay	7.61	7.65
Natural resources	3.29	9.40	Solid waste management	0.74	0.76
Parks and recreation	2.83	3.15	Capital outlay	1.91	1.91
Housing and community development	8.59	15.16	Governmental administration:		
Sewerage	0.04	0.04	Financial administration	1.40	3.31
Solid waste management	0.32	0.32	Judicial and legal	0.15	1.29
Other charges	1.15	1.60	General public buildings	2.72	4.83
Miscellaneous general revenue	0.18	0.77	Other governmental administration	1.74	2.20
Interest earnings	0.13	0.44	Interest on general debt	0.30	0.58
Special assessments	3.91	3.91	General expenditure, n.e.c.		
Sale of property	19.59	20.88	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.35	2.30	Other and unallocable	17.26	22.49
Utility revenue	0.14	0.14	Utility expenditure	1.38	1.38
Water supply	0.45	0.45	Capital outlay	4.15	4.15
Electric power	0.65	0.65	Water supply	2.38	2.38
Gas supply	0.00	0.00	Electric power	0.63	0.63
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.55	1.25	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.46	0.88
Intergovernmental expenditure ¹	0.00	0.46	Short-term	0.00	0.00
Direct expenditure	0.55	1.26	Long-term	0.46	0.88
Current operations	0.17	0.36	Full faith and credit	0.88	1.57
Capital outlay	3.96	7.09	Nonguaranteed	0.45	0.88
Construction	5.12	9.64	Long-term debt by purpose		
Other capital outlay	2.02	3.10	Public debt for private purposes	0.22	0.53
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.34	0.59	Utilities	1.97	1.97
Insurance benefits and repayments	0.00	0.00	Other	0.87	1.81
Exhibit: salaries & wages	0.17	0.28	Long-term debt issued	0.33	1.02
Direct expenditure by function	0.55	1.26	Long-term debt retired	0.54	1.00
Direct general expenditure	0.61	1.35	Cash and security holdings	0.05	0.54
Capital outlay	4.24	8.07	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.18	0.41	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.09	0.54
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	0.01	0.03
Capital outlay	0.00	0.00	Bond funds	0.12	0.18
Other education	0.00	0.00	Other	0.11	1.34
Libraries	1.00	1.16			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	New York		Description	New York	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.07	0.19	Social services and income maintenance:		
General revenue¹	0.09	0.22	Public welfare	0.03	0.10
Intergovernmental revenue ¹	0.07	0.47	Cash assistance payments	0.09	0.09
From Federal Government	0.07	0.71	Vendor payments	0.01	0.34
From State government	(X)	0.52	Other public welfare	0.14	0.16
From local governments ¹	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.11	0.19	Capital outlay	0.00	0.00
Taxes	0.13	0.25	Health	0.14	0.22
Property	0.20	0.20	Social insurance administration	0.00	0.00
Sales and gross receipts	0.02	0.05	Veterans' services	0.00	0.00
General sales	0.02	0.04	Transportation:		
Selective sales	0.04	0.20	Highways	2.04	3.78
Motor fuel	0.00	0.00	Capital outlay	3.14	7.84
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.93	0.99
Tobacco products	0.00	0.00	Parking facilities	1.80	1.80
Public utilities	0.11	0.47	Sea and inland port facilities	0.09	0.09
Other selective sales	0.01	0.02	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.46	1.58
Motor vehicle license	0.23	1.18	Fire protection	3.57	3.57
Other taxes	2.54	4.98	Correction	0.02	0.05
Charges and miscellaneous general revenue	0.28	0.45	Capital outlay	0.03	0.12
Current charges	0.33	0.45	Protective inspection and regulation	0.52	1.53
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	2.14	12.65
School lunch sales (gross)	0.00	0.00	Capital outlay	2.12	14.29
Hospitals	0.00	0.00	Parks and recreation	0.96	1.33
Highways	0.00	0.00	Capital outlay	1.68	2.56
Air transportation (airports)	0.06	0.06	Housing and community development	0.47	0.49
Parking facilities	1.08	1.08	Sewerage	2.52	2.55
Sea and inland port facilities	0.10	0.11	Capital outlay	2.37	2.38
Natural resources	0.00	0.00	Solid waste management	3.44	3.76
Parks and recreation	1.94	3.13	Capital outlay	13.80	21.10
Housing and community development	0.34	0.35	Governmental administration:		
Sewerage	3.27	3.28	Financial administration	0.21	0.66
Solid waste management	3.26	3.26	Judicial and legal	0.44	1.15
Other charges	1.06	1.30	General public buildings	0.95	1.18
Miscellaneous general revenue	0.41	0.89	Other governmental administration	1.12	1.57
Interest earnings	0.33	0.72	Interest on general debt	0.09	0.16
Special assessments	24.78	24.78	General expenditure, n.e.c.		
Sale of property	7.79	9.07	Miscellaneous commercial activities	9.79	9.79
Other general revenue	0.55	1.24	Other and unallocable	0.88	1.18
Utility revenue	0.34	0.47	Utility expenditure	1.04	1.80
Water supply	1.75	1.75	Capital outlay	3.94	12.77
Electric power	0.00	0.00	Water supply	9.33	9.33
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.46	0.65	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.25	0.39	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.27	0.49
Intergovernmental expenditure ¹	0.00	0.11	Short-term	3.53	3.75
Direct expenditure	0.26	0.41	Long-term	0.26	0.47
Current operations	0.13	0.20	Full faith and credit	0.64	0.76
Capital outlay	1.82	3.11	Nonguaranteed	0.12	0.33
Construction	2.21	3.68	Long-term debt by purpose		
Other capital outlay	1.33	2.47	Public debt for private purposes	0.42	1.29
Assistance and subsidies	0.07	0.09	Education	0.00	0.00
Interest on debt	0.08	0.14	Utilities	0.18	0.28
Insurance benefits and repayments	0.00	0.00	Other	0.47	0.84
Exhibit: salaries & wages	0.25	0.32	Long-term debt issued	0.46	0.65
Direct expenditure by function	0.26	0.41	Long-term debt retired	0.21	0.30
Direct general expenditure	0.22	0.34	Cash and security holdings	0.07	0.19
Capital outlay	1.47	2.23	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.11	0.18	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.02	0.02	Workers' compensation	0.00	0.00
Capital outlay	0.15	0.18	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.26	0.61
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.02	0.02	Offsets to debt	0.07	0.21
Capital outlay	0.18	0.18	Bond funds	1.50	2.24
Other education	0.00	0.00	Other	0.78	1.49
Libraries	7.18	7.46			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	North Carolina		Description	North Carolina	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.17	0.35	Social services and income maintenance:		
General revenue¹	0.20	0.37	Public welfare	0.09	0.50
Intergovernmental revenue ¹	0.73	0.73	Cash assistance payments	0.79	1.31
From Federal Government	0.73	6.63	Vendor payments	0.00	0.00
From State government	(X)	0.30	Other public welfare	0.58	1.27
From local governments ¹	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.11	0.27	Capital outlay	0.00	0.00
Taxes	0.08	0.28	Health	0.15	0.21
Property	0.33	0.33	Social insurance administration	0.00	0.00
Sales and gross receipts	0.06	0.32	Veterans' services	0.00	0.00
General sales	0.09	0.36	Transportation:		
Selective sales	0.05	1.07	Highways	0.37	2.56
Motor fuel	0.00	0.00	Capital outlay	0.33	4.33
Alcoholic beverage	0.02	0.51	Air transportation (airports)	0.03	0.03
Tobacco products	0.00	0.00	Parking facilities	0.08	0.08
Public utilities	0.00	0.00	Sea and inland port facilities	0.00	0.00
Other selective sales	0.12	1.14	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.83	1.12
Motor vehicle license	0.07	1.73	Fire protection	1.92	1.92
Other taxes	0.22	0.76	Correction	0.69	3.18
Charges and miscellaneous general revenue	0.26	0.40	Capital outlay	9.52	16.47
Current charges	0.26	0.38	Protective inspection and regulation	0.66	1.52
Education	0.02	0.10	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.17	0.67
School lunch sales (gross)	0.14	0.14	Capital outlay	0.03	0.09
Hospitals	0.00	0.00	Parks and recreation	0.56	0.75
Highways	0.00	0.00	Capital outlay	0.77	1.01
Air transportation (airports)	0.02	0.02	Housing and community development	12.31	13.47
Parking facilities	0.16	0.16	Sewerage	1.70	1.70
Sea and inland port facilities	0.00	0.00	Capital outlay	0.00	0.00
Natural resources	0.12	1.67	Solid waste management	1.87	1.92
Parks and recreation	0.55	0.59	Capital outlay	1.39	1.40
Housing and community development	14.69	15.56	Governmental administration:		
Sewerage	1.57	1.57	Financial administration	0.52	1.07
Solid waste management	0.77	0.77	Judicial and legal	0.22	1.65
Other charges	1.52	2.02	General public buildings	9.88	11.35
Miscellaneous general revenue	0.61	1.21	Other governmental administration	0.88	1.02
Interest earnings	0.76	1.59	Interest on general debt	0.68	1.27
Special assessments	3.41	3.41	General expenditure, n.e.c.		
Sale of property	1.90	1.94	Miscellaneous commercial activities	1.56	1.74
Other general revenue	1.05	1.96	Other and unallocable	2.07	3.90
Utility revenue	0.82	0.82	Utility expenditure	0.51	0.51
Water supply	4.49	4.49	Capital outlay	1.83	1.83
Electric power	0.49	0.49	Water supply	1.50	1.50
Gas supply	0.00	0.00	Electric power	0.46	0.46
Transit	3.31	3.31	Gas supply	0.00	0.00
Liquor store revenue	0.42	0.42	Transit	1.28	1.28
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.53	0.53
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.29	0.51	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.77	1.13
Intergovernmental expenditure ¹	0.00	0.31	Short-term	0.00	0.00
Direct expenditure	0.29	0.52	Long-term	0.77	1.13
Current operations	0.24	0.42	Full faith and credit	1.74	2.60
Capital outlay	1.56	2.53	Nonguaranteed	0.74	1.08
Construction	1.47	2.41	Long-term debt by purpose		
Other capital outlay	2.80	4.38	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.59	1.31	Education	2.44	4.40
Interest on debt	0.51	0.79	Utilities	0.24	0.24
Insurance benefits and repayments	0.00	0.00	Other	1.80	2.11
Exhibit: salaries & wages	0.21	0.30	Long-term debt issued	1.07	1.70
Direct expenditure by function	0.29	0.52	Long-term debt retired	0.90	1.15
Direct general expenditure	0.32	0.58	Cash and security holdings	0.14	0.92
Capital outlay	1.72	3.05	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.24	0.43	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.38	0.54	Workers' compensation	0.00	0.00
Capital outlay	2.55	3.22	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.45	0.94
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.59	0.60	Offsets to debt	0.43	1.46
Capital outlay	3.33	3.41	Bond funds	1.21	1.65
Other education	0.00	0.00	Other	0.68	1.31
Libraries	0.39	0.42			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	North Dakota		Description	North Dakota	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.30	0.78	Social services and income maintenance:		
General revenue¹	0.34	0.82	Public welfare	0.00	0.00
Intergovernmental revenue ¹	0.07	0.29	Cash assistance payments	0.00	0.00
From Federal Government	0.07	0.50	Vendor payments	0.00	0.00
From State government	(X)	0.34	Other public welfare	0.00	0.00
From local governments ¹	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.48	1.34	Capital outlay	0.00	0.00
Taxes	0.43	1.29	Health	0.00	0.00
Property	1.45	1.46	Social insurance administration	0.00	0.00
Sales and gross receipts	0.05	0.59	Veterans' services	0.00	0.00
General sales	0.09	0.68	Transportation:		
Selective sales	0.00	0.00	Highways	0.61	1.77
Motor fuel	0.00	0.00	Capital outlay	0.84	4.82
Alcoholic beverage	0.00	0.00	Air transportation (airports)	6.25	6.36
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.00	0.00	Sea and inland port facilities	100.00	100.00
Other selective sales	0.00	0.00	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.57	0.70
Motor vehicle license	0.00	0.00	Fire protection	15.30	15.30
Other taxes	0.32	5.54	Correction	0.00	0.00
Charges and miscellaneous general revenue	0.77	1.98	Capital outlay	0.00	0.00
Current charges	0.86	2.75	Protective inspection and regulation	0.54	0.00
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.00	0.00
School lunch sales (gross)	0.00	0.00	Capital outlay	0.00	0.00
Hospitals	0.00	0.00	Parks and recreation	7.89	8.51
Highways	7.75	13.25	Capital outlay	7.98	8.20
Air transportation (airports)	9.23	9.23	Housing and community development	0.72	0.82
Parking facilities	0.00	0.00	Sewerage	4.04	4.04
Sea and inland port facilities	0.00	0.00	Capital outlay	0.00	0.00
Natural resources	0.00	0.00	Solid waste management	2.74	2.74
Parks and recreation	12.08	12.59	Capital outlay	4.86	4.86
Housing and community development	13.16	14.28	Governmental administration:		
Sewerage	2.79	2.79	Financial administration	1.54	3.59
Solid waste management	3.34	3.34	Judicial and legal	0.00	0.00
Other charges	1.22	7.77	General public buildings	0.25	0.29
Miscellaneous general revenue	1.22	2.40	Other governmental administration	1.17	1.83
Interest earnings	1.06	2.35	Interest on general debt	0.88	1.87
Special assessments	2.29	2.29	General expenditure, n.e.c.		
Sale of property	21.22	26.83	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.93	4.06	Other and unallocable	1.04	1.69
Utility revenue	7.25	7.25	Utility expenditure	4.26	4.26
Water supply	8.42	8.42	Capital outlay	13.90	13.90
Electric power	0.00	0.00	Water supply	4.93	4.93
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.33	0.74	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.05	2.31
Intergovernmental expenditure ¹	0.00	15.56	Short-term	0.00	0.00
Direct expenditure	0.33	0.74	Long-term	1.05	2.33
Current operations	0.34	0.74	Full faith and credit	5.18	5.18
Capital outlay	0.74	1.39	Nonguaranteed	0.22	0.68
Construction	0.83	1.65	Long-term debt by purpose	0.00	0.00
Other capital outlay	1.09	1.48	Public debt for private purposes		
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.86	1.75	Utilities	4.56	4.56
Insurance benefits and repayments	0.00	0.00	Other	2.37	4.43
Exhibit: salaries & wages	0.47	0.80	Long-term debt issued	1.13	4.46
Direct expenditure by function	0.33	0.74	Long-term debt retired	0.67	2.11
Direct general expenditure	0.36	0.79	Cash and security holdings	0.20	1.10
Capital outlay	0.73	1.38	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.35	0.79	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.36	1.24
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	0.35	1.44
Capital outlay	0.00	0.00	Bond funds	6.55	7.81
Other education	0.00	0.00	Other	0.45	1.53
Libraries	0.42	0.50			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Ohio		Description	Ohio	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.19	0.48	Social services and income maintenance:		
General revenue¹	0.23	0.45	Public welfare	0.08	0.39
Intergovernmental revenue ¹	0.14	0.39	Cash assistance payments	0.08	0.53
From Federal Government	0.14	1.37	Vendor payments	0.01	0.26
From State government	(X)	0.38	Other public welfare	0.33	0.47
From local governments ¹	(X)	(X)	Hospitals	0.52	1.17
General revenue from own sources	0.27	0.59	Capital outlay	6.18	13.78
Taxes	0.30	0.70	Health	0.39	0.56
Property	0.26	0.26	Social insurance administration	0.00	0.00
Sales and gross receipts	0.05	0.39	Veterans' services	0.00	0.00
General sales	0.05	0.35	Transportation:		
Selective sales	0.10	2.35	Highways	1.15	2.50
Motor fuel	0.18	28.01	Capital outlay	1.76	6.03
Alcoholic beverage	0.26	2.35	Air transportation (airports)	0.48	0.49
Tobacco products	0.00	0.25	Parking facilities	2.16	2.16
Public utilities	0.01	1.56	Sea and inland port facilities	0.00	0.00
Other selective sales	0.38	1.83	Transit subsidies	0.00	0.00
Individual income	0.79	2.82	Public safety:		
Corporate income	0.00	0.00	Police protection	1.44	1.61
Motor vehicle license	0.64	4.29	Fire protection	2.42	2.42
Other taxes	2.50	8.99	Correction	1.24	5.33
Charges and miscellaneous general revenue	0.54	1.01	Capital outlay	8.41	28.45
Current charges	0.59	1.04	Protective inspection and regulation	0.34	0.97
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	5.81	28.06
School lunch sales (gross)	0.00	0.00	Capital outlay	25.06	71.95
Hospitals	0.45	0.86	Parks and recreation	1.42	1.60
Highways	0.39	2.24	Capital outlay	2.70	3.08
Air transportation (airports)	0.19	0.19	Housing and community development	1.64	1.89
Parking facilities	1.32	1.32	Sewerage	2.34	2.67
Sea and inland port facilities	0.00	0.00	Capital outlay	3.48	5.02
Natural resources	26.95	5243.41	Solid waste management	2.01	2.14
Parks and recreation	3.32	3.54	Capital outlay	7.66	7.75
Housing and community development	1.25	1.45	Governmental administration:		
Sewerage	2.24	2.24	Financial administration	1.62	3.56
Solid waste management	3.72	3.72	Judicial and legal	0.56	0.67
Other charges	1.21	1.43	General public buildings	1.09	1.37
Miscellaneous general revenue	0.91	1.87	Other governmental administration	2.82	3.35
Interest earnings	0.88	1.34	Interest on general debt	0.45	0.86
Special assessments	4.30	4.30	General expenditure, n.e.c.		
Sale of property	4.29	5.14	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.22	3.52	Other and unallocable	3.92	5.37
Utility revenue	1.92	1.92	Utility expenditure	3.61	3.61
Water supply	1.82	1.82	Capital outlay	13.17	13.17
Electric power	5.19	5.19	Water supply	3.65	3.65
Gas supply	12.87	12.87	Electric power	11.00	11.00
Transit	0.55	0.55	Gas supply	17.75	17.75
Liquor store revenue	0.00	0.00	Transit	0.71	0.71
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.36	0.66	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.84	1.47
Intergovernmental expenditure ¹	0.00	2.06	Short-term	6.16	7.12
Direct expenditure	0.36	0.66	Long-term	0.76	1.36
Current operations	0.28	0.45	Full faith and credit	1.34	1.96
Capital outlay	1.75	2.86	Nonguaranteed	0.84	1.72
Construction	1.21	2.11	Long-term debt by purpose		
Other capital outlay	4.85	6.73	Public debt for private purposes	0.32	0.67
Assistance and subsidies	0.04	0.53	Education	0.00	0.00
Interest on debt	0.55	0.99	Utilities	4.90	4.90
Insurance benefits and repayments	0.00	0.00	Other	1.42	2.60
Exhibit: salaries & wages	0.40	0.53	Long-term debt issued	1.86	3.28
Direct expenditure by function	0.36	0.66	Long-term debt retired	0.98	1.69
Direct general expenditure	0.34	0.58	Cash and security holdings	0.15	0.99
Capital outlay	1.52	2.56	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.23	0.38	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.59	1.11
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	0.36	0.71
Capital outlay	0.00	0.00	Bond funds	1.38	1.90
Other education	0.00	0.00	Other	0.98	1.92
Libraries	3.55	3.69			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Oklahoma		Description	Oklahoma	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.11	0.26	Social services and income maintenance:		
General revenue¹	0.13	0.27	Public welfare	0.03	1.04
Intergovernmental revenue ¹	0.11	0.24	Cash assistance payments	0.00	0.00
From Federal Government	0.11	1.63	Vendor payments	0.00	0.00
From State government	(X)	0.23	Other public welfare	0.05	1.05
From local governments ¹	(X)	(X)	Hospitals	0.76	0.91
General revenue from own sources	0.16	0.42	Capital outlay	10.42	11.40
Taxes	0.08	0.29	Health	1.23	5.09
Property	0.33	0.33	Social insurance administration	0.00	0.00
Sales and gross receipts	0.18	0.55	Veterans' services	0.00	0.00
General sales	0.25	0.62	Transportation:		
Selective sales	0.09	0.77	Highways	0.65	2.12
Motor fuel	0.00	0.00	Capital outlay	0.84	6.77
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.95	0.96
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	1.09	1.30	Sea and inland port facilities	0.00	0.00
Other selective sales	0.31	5.02	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.81	2.12
Motor vehicle license	0.17	50.72	Fire protection	1.11	1.11
Other taxes	0.28	3.93	Correction	0.05	0.55
Charges and miscellaneous general revenue	0.35	0.63	Capital outlay	0.47	5.57
Current charges	0.33	0.54	Protective inspection and regulation	0.23	1.84
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.21	3.03
School lunch sales (gross)	0.00	0.00	Capital outlay	1.31	13.88
Hospitals	0.67	0.70	Parks and recreation	0.47	0.60
Highways	0.00	0.00	Capital outlay	0.82	0.90
Air transportation (airports)	0.42	0.42	Housing and community development	2.71	2.84
Parking facilities	0.00	0.00	Sewerage	8.48	8.48
Sea and inland port facilities	0.00	0.00	Capital outlay	19.02	19.02
Natural resources	0.24	0.61	Solid waste management	2.29	2.34
Parks and recreation	1.02	1.73	Capital outlay	11.55	11.55
Housing and community development	4.82	6.04	Governmental administration:		
Sewerage	1.81	1.81	Financial administration	2.22	5.59
Solid waste management	1.90	1.91	Judicial and legal	0.45	1.68
Other charges	2.97	3.87	General public buildings	1.37	1.97
Miscellaneous general revenue	0.71	1.55	Other governmental administration	4.88	6.28
Interest earnings	0.48	0.92	Interest on general debt	0.38	0.72
Special assessments	11.43	11.43	General expenditure, n.e.c.		
Sale of property	44.73	46.98	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.02	2.62	Other and unallocable	4.21	6.22
Utility revenue	0.59	0.85	Utility expenditure	1.16	1.66
Water supply	1.49	1.52	Capital outlay	4.83	5.37
Electric power	0.44	0.93	Water supply	2.44	2.46
Gas supply	16.13	24.60	Electric power	0.86	2.06
Transit	0.00	0.00	Gas supply	15.35	30.07
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.30	0.56	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.05	2.09
Intergovernmental expenditure ¹	0.00	8.37	Short-term	0.75	0.75
Direct expenditure	0.30	0.56	Long-term	1.06	2.12
Current operations	0.24	0.40	Full faith and credit	1.38	1.62
Capital outlay	1.41	2.96	Nonguaranteed	1.16	2.70
Construction	1.53	3.54	Long-term debt by purpose	0.63	1.00
Other capital outlay	2.32	4.11	Public debt for private purposes		
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.43	0.82	Utilities	3.65	8.12
Insurance benefits and repayments	0.00	0.00	Other	1.29	3.33
Exhibit: salaries & wages	0.29	0.45	Long-term debt issued	4.46	9.31
Direct expenditure by function	0.30	0.56	Long-term debt retired	1.90	3.53
Direct general expenditure	0.32	0.58	Cash and security holdings	0.26	1.22
Capital outlay	1.38	3.03	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.23	0.40	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.58	1.38
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	0.43	0.95
Capital outlay	0.00	0.00	Bond funds	3.92	6.88
Other education	0.00	0.00	Other	0.55	1.45
Libraries	1.61	1.75			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Oregon		Description	Oregon	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.12	0.36	Social services and income maintenance:		
General revenue¹	0.16	0.38	Public welfare	0.03	0.95
Intergovernmental revenue ¹	0.14	0.61	Cash assistance payments	0.00	0.00
From Federal Government	0.14	1.21	Vendor payments	0.00	0.00
From State government	(X)	0.70	Other public welfare	0.12	0.95
From local governments ¹	(X)	(X)	Hospitals	0.19	0.73
General revenue from own sources	0.19	0.48	Capital outlay	5.44	8.42
Taxes	0.31	0.85	Health	0.10	0.13
Property	0.50	0.50	Social insurance administration	0.00	0.00
Sales and gross receipts	0.66	3.26	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.66	3.26	Highways	0.87	1.83
Motor fuel	0.52	23.14	Capital outlay	1.88	5.94
Alcoholic beverage	3.41	41.42	Air transportation (airports)	0.14	0.14
Tobacco products	0.07	11.02	Parking facilities	0.17	0.17
Public utilities	4.68	4.97	Sea and inland port facilities	0.05	0.05
Other selective sales	2.29	4.14	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	2.91	3.58
Motor vehicle license	0.00	0.00	Fire protection	1.82	1.82
Other taxes	2.44	4.19	Correction	0.00	0.01
Charges and miscellaneous general revenue	0.31	0.68	Capital outlay	0.17	0.54
Current charges	0.50	0.98	Protective inspection and regulation	3.43	8.97
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	1.92	9.01
School lunch sales (gross)	0.00	0.00	Capital outlay	0.17	0.24
Hospitals	0.79	1.96	Parks and recreation	3.57	4.08
Highways	1.10	3.72	Capital outlay	10.84	11.06
Air transportation (airports)	0.07	0.07	Housing and community development	3.93	4.71
Parking facilities	2.52	2.52	Sewerage	11.03	11.03
Sea and inland port facilities	0.00	0.00	Capital outlay	21.46	21.46
Natural resources	2.03	9.48	Solid waste management	1.94	2.50
Parks and recreation	1.76	2.23	Capital outlay	4.25	6.43
Housing and community development	5.58	6.20	Governmental administration:		
Sewerage	3.15	3.15	Financial administration	1.02	3.50
Solid waste management	1.36	1.36	Judicial and legal	0.14	0.49
Other charges	0.52	1.16	General public buildings	1.55	1.90
Miscellaneous general revenue	0.49	1.36	Other governmental administration	4.18	5.46
Interest earnings	0.95	2.44	Interest on general debt	1.69	3.67
Special assessments	10.31	10.31	General expenditure, n.e.c.		
Sale of property	7.83	8.75	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.85	2.89	Other and unallocable	0.95	1.65
Utility revenue	0.55	0.55	Utility expenditure	1.12	1.12
Water supply	1.30	1.30	Capital outlay	1.84	1.84
Electric power	0.00	0.00	Water supply	4.17	4.17
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.44	0.87	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.80	2.99
Intergovernmental expenditure ¹	0.00	5.61	Short-term	19.51	19.51
Direct expenditure	0.44	0.87	Long-term	1.80	3.01
Current operations	0.28	0.50	Full faith and credit	3.34	4.92
Capital outlay	3.11	4.09	Nonguaranteed	1.40	2.66
Construction	3.11	4.15	Long-term debt by purpose		
Other capital outlay	4.52	5.68	Public debt for private purposes	1.22	5.74
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	1.47	2.91	Utilities	2.61	2.61
Insurance benefits and repayments	0.00	0.00	Other	3.42	5.57
Exhibit: salaries & wages	0.27	0.41	Long-term debt issued	2.14	3.86
Direct expenditure by function	0.44	0.87	Long-term debt retired	1.87	3.97
Direct general expenditure	0.48	0.89	Cash and security holdings	0.49	2.76
Capital outlay	3.48	4.83	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.27	0.52	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	1.27	2.76
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	1.43	6.24
Capital outlay	0.00	0.00	Bond funds	8.27	10.60
Other education	0.00	0.00	Other	0.94	1.94
Libraries	4.03	4.22			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Pennsylvania		Description	Pennsylvania	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.25	0.54	Social services and income maintenance:		
General revenue¹	0.30	0.58	Public welfare	0.04	0.30
Intergovernmental revenue ¹	0.25	0.38	Cash assistance payments	0.00	0.00
From Federal Government	0.25	1.60	Vendor payments	0.00	0.82
From State government	(X)	0.33	Other public welfare	0.12	0.31
From local governments ¹	(X)	(X)	Hospitals	0.42	4.25
General revenue from own sources	0.36	0.89	Capital outlay	9.47	37.48
Taxes	0.17	0.45	Health	0.35	0.46
Property	0.51	0.51	Social insurance administration	0.00	0.00
Sales and gross receipts	0.00	0.06	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.01	0.11	Highways	0.84	3.13
Motor fuel	0.00	0.00	Capital outlay	1.16	7.25
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.11	0.11
Tobacco products	0.00	0.00	Parking facilities	1.67	1.67
Public utilities	0.00	0.00	Sea and inland port facilities	0.00	0.00
Other selective sales	0.02	0.18	Transit subsidies	5.66	5.66
Individual income	0.19	0.69	Public safety:		
Corporate income	0.00	0.00	Police protection	1.31	2.02
Motor vehicle license	0.00	0.00	Fire protection	1.99	1.99
Other taxes	0.48	1.48	Correction	0.34	0.94
Charges and miscellaneous general revenue	1.14	2.56	Capital outlay	0.18	0.96
Current charges	1.73	3.94	Protective inspection and regulation	1.06	4.56
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.19	3.87
School lunch sales (gross)	0.00	0.00	Capital outlay	0.00	0.00
Hospitals	0.15	13.83	Parks and recreation	2.20	2.65
Highways	0.79	7.39	Capital outlay	3.56	3.72
Air transportation (airports)	3.28	3.30	Housing and community development	3.03	3.09
Parking facilities	2.93	2.93	Sewerage	16.34	16.35
Sea and inland port facilities	0.00	0.00	Capital outlay	29.28	29.28
Natural resources	0.00	0.00	Solid waste management	2.84	3.43
Parks and recreation	5.16	5.91	Capital outlay	7.86	7.86
Housing and community development	14.57	16.33	Governmental administration:		
Sewerage	12.39	12.39	Financial administration	1.20	3.94
Solid waste management	6.30	6.30	Judicial and legal	0.70	0.99
Other charges	7.22	7.80	General public buildings	2.16	2.54
Miscellaneous general revenue	1.37	3.05	Other governmental administration	2.99	4.28
Interest earnings	1.02	1.73	Interest on general debt	0.93	1.38
Special assessments	43.16	43.16	General expenditure, n.e.c.		
Sale of property	40.42	47.66	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.81	6.86	Other and unallocable	1.17	2.16
Utility revenue	2.12	2.12	Utility expenditure	2.55	2.55
Water supply	4.58	4.58	Capital outlay	8.07	8.07
Electric power	0.00	0.00	Water supply	7.81	7.81
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.30	0.58	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.27	1.70
Intergovernmental expenditure ¹	0.00	0.00	Short-term	1.21	7.04
Direct expenditure	0.30	0.58	Long-term	1.29	1.70
Current operations	0.35	0.65	Full faith and credit	1.64	2.03
Capital outlay	1.58	2.53	Nonguaranteed	1.91	2.66
Construction	1.86	3.05	Long-term debt by purpose		
Other capital outlay	2.35	3.40	Public debt for private purposes	2.14	3.08
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.89	1.27	Utilities	3.94	3.94
Insurance benefits and repayments	0.00	0.00	Other	3.37	5.01
Exhibit: salaries & wages	0.42	0.56	Long-term debt issued	0.94	1.16
Direct expenditure by function	0.30	0.58	Long-term debt retired	6.06	7.37
Direct general expenditure	0.33	0.62	Cash and security holdings	0.19	0.61
Capital outlay	1.58	2.69	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.31	0.58	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.50	0.82
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	0.47	0.67
Capital outlay	0.00	0.00	Bond funds	0.54	0.64
Other education	0.00	0.00	Other	1.27	2.93
Libraries	1.26	1.35			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Rhode Island		Description	Rhode Island	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.34	1.30	Social services and income maintenance:		
General revenue¹	0.43	1.41	Public welfare	0.00	0.05
Intergovernmental revenue ¹	0.38	1.50	Cash assistance payments	0.00	0.00
From Federal Government	0.38	4.25	Vendor payments	0.00	0.00
From State government	(X)	1.81	Other public welfare	0.00	0.07
From local governments ¹	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.58	1.64	Capital outlay	0.00	0.00
Taxes	0.75	1.86	Health	0.03	1.33
Property	1.83	1.83	Social insurance administration	0.00	0.00
Sales and gross receipts	0.00	0.00	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.00	0.00	Highways	0.43	1.87
Motor fuel	0.00	0.00	Capital outlay	0.09	3.25
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.00	0.00
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.00	0.00	Sea and inland port facilities	0.00	0.00
Other selective sales	0.00	0.00	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	4.12	4.98
Motor vehicle license	0.00	0.00	Fire protection	3.59	3.59
Other taxes	0.90	4.82	Correction	0.00	0.00
Charges and miscellaneous general revenue	0.09	0.42	Capital outlay	0.00	0.00
Current charges	0.13	0.41	Protective inspection and regulation	0.31	1.41
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.00	0.00
School lunch sales (gross)	0.00	0.00	Capital outlay	0.00	0.00
Hospitals	0.00	0.00	Parks and recreation	0.80	1.11
Highways	0.00	0.00	Capital outlay	0.00	0.00
Air transportation (airports)	0.00	0.00	Housing and community development	3.69	4.19
Parking facilities	0.00	0.00	Sewerage	0.00	0.00
Sea and inland port facilities	0.00	0.00	Capital outlay	0.00	0.00
Natural resources	0.00	0.00	Solid waste management	0.58	1.42
Parks and recreation	0.55	0.69	Capital outlay	0.00	0.00
Housing and community development	0.00	0.00	Governmental administration:		
Sewerage	0.00	0.00	Financial administration	0.53	2.22
Solid waste management	0.00	0.00	Judicial and legal	0.01	0.16
Other charges	0.64	1.42	General public buildings	0.06	0.14
Miscellaneous general revenue	0.15	1.26	Other governmental administration	1.02	2.46
Interest earnings	0.29	2.40	Interest on general debt	0.24	1.39
Special assessments	0.00	0.00	General expenditure, n.e.c.		
Sale of property	0.00	0.00	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.19	1.71	Other and unallocable	0.31	0.53
Utility revenue	0.00	0.00	Utility expenditure	0.01	0.01
Water supply	0.00	0.00	Capital outlay	0.00	0.00
Electric power	0.00	0.00	Water supply	0.01	0.01
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.41	1.07	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.29	1.70
Intergovernmental expenditure ¹	0.00	0.00	Short-term	0.00	0.00
Direct expenditure	0.41	1.07	Long-term	0.30	1.76
Current operations	0.40	0.88	Full faith and credit	1.09	2.15
Capital outlay	1.68	6.52	Nonguaranteed	0.00	0.09
Construction	2.00	8.20	Long-term debt by purpose		
Other capital outlay	0.52	1.59	Public debt for private purposes		
Assistance and subsidies	0.00	0.00	Education	1.98	2.35
Interest on debt	0.23	1.23	Utilities	0.00	0.00
Insurance benefits and repayments	0.00	0.00	Other	0.44	1.79
Exhibit: salaries & wages	0.58	1.00	Long-term debt issued	0.00	0.00
Direct expenditure by function	0.41	1.07	Long-term debt retired	0.24	1.34
Direct general expenditure	0.47	1.16	Cash and security holdings	0.11	1.13
Capital outlay	1.81	7.48	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.38	0.92	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.88	1.26	Workers' compensation	0.00	0.00
Capital outlay	0.36	0.69	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.27	2.80
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	1.21	1.26	Offsets to debt	0.00	0.00
Capital outlay	0.69	0.69	Bond funds	0.00	0.00
Other education	0.00	0.00	Other	1.37	3.13
Libraries	1.55	1.60			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	South Carolina		Description	South Carolina	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.13	0.30	Social services and income maintenance:		
General revenue¹	0.12	0.26	Public welfare	0.06	12.62
Intergovernmental revenue ¹	0.29	0.53	Cash assistance payments	0.00	0.00
From Federal Government	0.29	3.93	Vendor payments	0.00	0.00
From State government	(X)	0.29	Other public welfare	0.45	12.62
From local governments ¹	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.17	0.41	Capital outlay	0.00	0.00
Taxes	0.23	0.71	Health	0.17	0.53
Property	0.71	0.72	Social insurance administration	0.00	0.00
Sales and gross receipts	0.32	4.68	Veterans' services	0.00	0.00
General sales	0.31	7.96	Transportation:		
Selective sales	0.89	5.90	Highways	0.35	2.19
Motor fuel	0.00	0.00	Capital outlay	0.36	5.25
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.04	0.04
Tobacco products	0.00	0.00	Parking facilities	0.02	0.02
Public utilities	1.70	2.84	Sea and inland port facilities	0.00	0.00
Other selective sales	2.62	9.74	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.86	1.25
Motor vehicle license	0.11	0.90	Fire protection	1.13	1.13
Other taxes	0.50	1.23	Correction	0.71	3.25
Charges and miscellaneous general revenue	0.24	0.43	Capital outlay	11.02	39.88
Current charges	0.17	0.29	Protective inspection and regulation	0.39	1.31
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	2.12	42.41
School lunch sales (gross)	0.00	0.00	Capital outlay	1.21	9.07
Hospitals	0.00	0.00	Parks and recreation	16.30	20.54
Highways	0.00	0.00	Capital outlay	48.73	51.97
Air transportation (airports)	0.00	0.00	Housing and community development	0.76	0.91
Parking facilities	1.46	1.46	Sewerage	0.72	0.72
Sea and inland port facilities	0.00	0.00	Capital outlay	1.57	1.57
Natural resources	19.99	57.31	Solid waste management	1.96	1.99
Parks and recreation	4.33	6.65	Capital outlay	13.99	14.59
Housing and community development	3.56	4.12	Governmental administration:		
Sewerage	1.57	1.57	Financial administration	0.58	1.58
Solid waste management	1.03	1.08	Judicial and legal	0.49	0.70
Other charges	1.25	1.58	General public buildings	0.82	1.12
Miscellaneous general revenue	0.62	1.32	Other governmental administration	2.29	2.73
Interest earnings	0.80	1.51	Interest on general debt	0.70	1.09
Special assessments	0.90	0.92	General expenditure, n.e.c.		
Sale of property	67.92	85.70	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.61	4.48	Other and unallocable	10.01	18.97
Utility revenue	0.93	1.62	Utility expenditure	1.21	2.06
Water supply	3.40	3.40	Capital outlay	2.74	4.82
Electric power	0.00	0.00	Water supply	4.12	4.12
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.58	0.58	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.78	0.78
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.44	0.93	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.53	2.46
Intergovernmental expenditure ¹	0.00	0.02	Short-term	1.93	29.57
Direct expenditure	0.44	0.93	Long-term	1.57	2.48
Current operations	0.09	0.20	Full faith and credit	3.86	6.13
Capital outlay	2.64	4.71	Nonguaranteed	0.84	1.32
Construction	3.38	6.39	Long-term debt by purpose		
Other capital outlay	1.68	2.65	Public debt for private purposes	0.18	0.25
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.93	1.55	Utilities	1.93	3.52
Insurance benefits and repayments	0.00	0.00	Other	4.93	8.61
Exhibit: salaries & wages	0.08	0.12	Long-term debt issued	3.45	7.00
Direct expenditure by function	0.44	0.93	Long-term debt retired	2.11	3.58
Direct general expenditure	0.42	0.87	Cash and security holdings	0.32	1.31
Capital outlay	2.87	5.13	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.07	0.15	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.83	1.31
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	0.33	0.50
Capital outlay	0.00	0.00	Bond funds	12.95	18.04
Other education	0.00	0.00	Other	1.33	2.23
Libraries	2.63	2.85			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	South Dakota		Description	South Dakota	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.14	0.35	Social services and income maintenance:		
General revenue¹	0.18	0.40	Public welfare	0.07	2.98
Intergovernmental revenue ¹	0.14	0.51	Cash assistance payments	0.51	71.44
From Federal Government	0.14	1.41	Vendor payments	0.07	6.80
From State government	(X)	0.48	Other public welfare	0.14	2.40
From local governments ¹	(X)	(X)	Hospitals	0.10	0.25
General revenue from own sources	0.23	0.53	Capital outlay	0.00	0.00
Taxes	0.18	0.40	Health	1.27	6.63
Property	0.21	0.21	Social insurance administration	0.00	0.00
Sales and gross receipts	0.20	1.22	Veterans' services	0.00	0.00
General sales	0.26	1.16	Transportation:		
Selective sales	0.16	19.55	Highways	1.74	4.70
Motor fuel	0.00	0.00	Capital outlay	2.61	15.33
Alcoholic beverage	0.04	0.00	Air transportation (airports)	0.26	0.32
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	5.33	13.97	Sea and inland port facilities	0.00	0.00
Other selective sales	0.41	46.48	Transit subsidies	90.76	90.76
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.64	2.05
Motor vehicle license	1.93	6.11	Fire protection	4.11	4.11
Other taxes	1.45	11.16	Correction	0.86	3.74
Charges and miscellaneous general revenue	0.60	1.65	Capital outlay	0.57	1.02
Current charges	1.14	2.25	Protective inspection and regulation	1.62	7.28
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	2.39	10.98
School lunch sales (gross)	0.00	0.00	Capital outlay	17.00	37.07
Hospitals	0.00	0.00	Parks and recreation	0.48	0.63
Highways	6.97	8.12	Capital outlay	1.55	1.80
Air transportation (airports)	0.00	0.00	Housing and community development	0.14	0.22
Parking facilities	0.00	0.00	Sewerage	2.58	2.58
Sea and inland port facilities	0.00	0.00	Capital outlay	1.03	1.03
Natural resources	10.03	17.01	Solid waste management	6.64	6.64
Parks and recreation	0.11	0.12	Capital outlay	18.68	18.68
Housing and community development	3.05	3.05	Governmental administration:		
Sewerage	3.19	3.19	Financial administration	1.31	3.03
Solid waste management	7.91	7.91	Judicial and legal	1.92	4.42
Other charges	3.19	7.83	General public buildings	2.71	3.96
Miscellaneous general revenue	0.66	2.83	Other governmental administration	1.00	2.06
Interest earnings	0.53	1.95	Interest on general debt	0.71	2.61
Special assessments	4.23	4.23	General expenditure, n.e.c.		
Sale of property	28.49	28.49	Miscellaneous commercial activities	0.00	0.00
Other general revenue	1.05	6.17	Other and unallocable	1.75	3.45
Utility revenue	0.43	0.43	Utility expenditure	1.06	1.06
Water supply	1.00	1.00	Capital outlay	6.49	6.49
Electric power	0.16	0.16	Water supply	2.58	2.58
Gas supply	0.00	0.00	Electric power	0.10	0.10
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	13.64	13.64	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	11.70	11.70
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.32	0.66	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.68	2.27
Intergovernmental expenditure ¹	0.00	18.31	Short-term	37.57	61.51
Direct expenditure	0.32	0.67	Long-term	0.68	2.28
Current operations	0.18	0.34	Full faith and credit	3.56	3.56
Capital outlay	1.48	3.26	Nonguaranteed	0.31	2.15
Construction	1.49	3.56	Long-term debt by purpose		
Other capital outlay	2.69	4.52	Public debt for private purposes	0.02	0.42
Assistance and subsidies	0.40	71.44	Education	0.00	0.00
Interest on debt	0.72	2.35	Utilities	6.33	6.33
Insurance benefits and repayments	0.00	0.00	Other	3.51	5.44
Exhibit: salaries & wages	0.14	0.21	Long-term debt issued	0.02	0.14
Direct expenditure by function	0.32	0.67	Long-term debt retired	1.08	5.19
Direct general expenditure	0.34	0.71	Cash and security holdings	0.05	0.40
Capital outlay	1.48	3.36	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.18	0.36	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.14	0.47
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	0.48	7.23
Capital outlay	0.00	0.00	Bond funds	0.00	0.00
Other education	0.00	0.00	Other	0.61	1.11
Libraries	0.76	0.90			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Tennessee		Description	Tennessee	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.25	0.52	Social services and income maintenance:		
General revenue¹	0.27	0.62	Public welfare	0.04	1.98
Intergovernmental revenue ¹	0.28	0.75	Cash assistance payments	0.00	0.00
From Federal Government	0.28	5.01	Vendor payments	0.00	0.00
From State government	(X)	0.58	Other public welfare	0.26	2.22
From local governments ¹	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.34	0.73	Capital outlay	0.00	0.00
Taxes	0.32	0.84	Health	1.03	4.16
Property	0.59	0.59	Social insurance administration	0.00	0.00
Sales and gross receipts	0.59	2.86	Veterans' services	0.00	0.00
General sales	0.70	3.16	Transportation:		
Selective sales	0.29	1.82	Highways	0.94	2.63
Motor fuel	0.00	0.00	Capital outlay	0.92	5.17
Alcoholic beverage	1.72	3.12	Air transportation (airports)	0.58	0.58
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	3.51	3.86	Sea and inland port facilities	0.00	0.00
Other selective sales	0.70	3.13	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.61	0.69
Motor vehicle license	0.72	2.52	Fire protection	0.33	0.33
Other taxes	0.45	2.48	Correction	0.24	0.56
Charges and miscellaneous general revenue	0.63	0.96	Capital outlay	0.60	4.34
Current charges	0.77	1.14	Protective inspection and regulation	1.19	3.67
Education	0.50	3.11	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.11	1.51
School lunch sales (gross)	2.45	2.45	Capital outlay	0.18	5.02
Hospitals	0.00	0.00	Parks and recreation	1.08	1.46
Highways	3.90	18.38	Capital outlay	1.23	1.65
Air transportation (airports)	0.18	0.18	Housing and community development	4.75	4.85
Parking facilities	0.00	0.00	Sewerage	6.79	6.79
Sea and inland port facilities	0.00	0.00	Capital outlay	6.99	6.99
Natural resources	0.00	0.00	Solid waste management	4.73	5.06
Parks and recreation	0.39	0.51	Capital outlay	38.48	39.34
Housing and community development	39.93	41.36	Governmental administration:		
Sewerage	2.67	2.67	Financial administration	3.90	6.28
Solid waste management	5.49	5.49	Judicial and legal	0.55	1.04
Other charges	0.81	1.45	General public buildings	0.81	1.16
Miscellaneous general revenue	1.55	2.54	Other governmental administration	3.64	4.70
Interest earnings	2.18	3.12	Interest on general debt	0.99	1.30
Special assessments	3.54	3.54	General expenditure, n.e.c.		
Sale of property	12.32	12.52	Miscellaneous commercial activities	0.00	0.00
Other general revenue	2.13	3.93	Other and unallocable	1.09	1.38
Utility revenue	0.96	0.96	Utility expenditure	0.88	0.88
Water supply	7.51	7.51	Capital outlay	6.06	6.06
Electric power	0.20	0.20	Water supply	5.70	5.73
Gas supply	0.55	0.55	Electric power	0.53	0.53
Transit	0.00	0.00	Gas supply	0.40	0.40
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.49	0.80	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.72	2.10
Intergovernmental expenditure ¹	0.00	6.35	Short-term	2.28	3.13
Direct expenditure	0.49	0.80	Long-term	1.75	2.13
Current operations	0.24	0.39	Full faith and credit	3.45	3.90
Capital outlay	3.12	4.73	Nonguaranteed	2.13	2.75
Construction	3.45	5.41	Long-term debt by purpose		
Other capital outlay	4.03	5.35	Public debt for private purposes	1.96	3.67
Assistance and subsidies	0.00	0.00	Education	5.83	6.65
Interest on debt	0.86	1.08	Utilities	6.45	6.45
Insurance benefits and repayments	0.00	0.00	Other	2.75	3.13
Exhibit: salaries & wages	0.33	0.47	Long-term debt issued	7.00	9.08
Direct expenditure by function	0.49	0.80	Long-term debt retired	1.89	2.77
Direct general expenditure	0.59	1.08	Cash and security holdings	0.42	1.24
Capital outlay	3.59	5.94	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.22	0.41	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	1.49	2.19	Workers' compensation	0.00	0.00
Capital outlay	11.55	17.50	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	1.43	2.10
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	2.19	2.19	Offsets to debt	1.23	2.04
Capital outlay	17.50	17.50	Bond funds	11.40	12.64
Other education	0.00	0.00	Other	1.29	1.85
Libraries	0.44	0.47			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Texas		Description	Texas	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.24	0.45	Social services and income maintenance:		
General revenue¹	0.27	0.48	Public welfare	0.02	0.71
Intergovernmental revenue ¹	0.13	0.25	Cash assistance payments	0.03	8.20
From Federal Government	0.13	1.21	Vendor payments	0.02	2.53
From State government	(X)	0.24	Other public welfare	0.09	0.85
From local governments ¹	(X)	(X)	Hospitals	0.20	0.36
General revenue from own sources	0.34	0.68	Capital outlay	1.25	1.35
Taxes	0.39	0.81	Health	0.46	0.82
Property	0.92	0.92	Social insurance administration	0.00	0.00
Sales and gross receipts	0.26	1.60	Veterans' services	0.00	0.00
General sales	0.33	1.71	Transportation:		
Selective sales	0.20	1.73	Highways	2.39	7.08
Motor fuel	0.00	0.00	Capital outlay	3.50	14.45
Alcoholic beverage	0.12	0.00	Air transportation (airports)	0.33	0.33
Tobacco products	0.00	0.00	Parking facilities	7.56	7.56
Public utilities	1.40	2.37	Sea and inland port facilities	0.00	0.00
Other selective sales	0.09	1.28	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.73	0.82
Motor vehicle license	1.27	5.52	Fire protection	5.62	5.62
Other taxes	0.11	1.42	Correction	0.34	1.17
Charges and miscellaneous general revenue	1.34	2.37	Capital outlay	0.00	0.00
Current charges	2.21	3.41	Protective inspection and regulation	1.88	5.60
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	3.44	9.34
School lunch sales (gross)	0.00	0.00	Capital outlay	19.84	24.98
Hospitals	0.50	0.76	Parks and recreation	2.11	2.22
Highways	4.69	6.84	Capital outlay	4.71	4.80
Air transportation (airports)	0.08	0.08	Housing and community development	1.68	2.61
Parking facilities	0.31	0.31	Sewerage	2.97	2.97
Sea and inland port facilities	0.00	0.00	Capital outlay	7.61	7.61
Natural resources	82.57	91.06	Solid waste management	5.19	6.58
Parks and recreation	5.87	6.51	Capital outlay	36.95	38.97
Housing and community development	2.20	2.28	Governmental administration:		
Sewerage	1.40	1.40	Financial administration	1.09	2.09
Solid waste management	2.81	2.88	Judicial and legal	0.69	1.00
Other charges	1.62	2.15	General public buildings	1.77	2.22
Miscellaneous general revenue	0.57	1.25	Other governmental administration	3.34	4.23
Interest earnings	0.44	0.75	Interest on general debt	0.54	0.70
Special assessments	18.93	18.93	General expenditure, n.e.c.		
Sale of property	16.57	20.01	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.84	2.89	Other and unallocable	1.23	2.67
Utility revenue	0.86	0.86	Utility expenditure	1.88	1.88
Water supply	1.89	1.89	Capital outlay	4.48	4.48
Electric power	0.42	0.42	Water supply	4.37	4.37
Gas supply	0.00	0.00	Electric power	0.16	0.16
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.31	0.52	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.15	1.43
Intergovernmental expenditure ¹	0.00	0.16	Short-term	0.97	4.26
Direct expenditure	0.31	0.52	Long-term	1.21	1.44
Current operations	0.15	0.24	Full faith and credit	1.70	2.01
Capital outlay	1.47	2.20	Nonguaranteed	1.54	1.84
Construction	1.53	2.24	Long-term debt by purpose		
Other capital outlay	1.76	2.85	Public debt for private purposes	0.56	0.62
Assistance and subsidies	0.02	8.20	Education	0.00	0.00
Interest on debt	0.80	0.98	Utilities	4.28	4.28
Insurance benefits and repayments	0.00	0.00	Other	2.05	2.69
Exhibit: salaries & wages	0.20	0.25	Long-term debt issued	2.05	2.41
Direct expenditure by function	0.31	0.52	Long-term debt retired	1.30	1.50
Direct general expenditure	0.30	0.50	Cash and security holdings	0.14	0.57
Capital outlay	1.43	2.29	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.15	0.25	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.33	0.72
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	0.64	0.78
Capital outlay	0.00	0.00	Bond funds	1.46	1.60
Other education	0.00	0.00	Other	0.47	1.80
Libraries	1.68	1.74			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Utah		Description	Utah	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.21	0.48	Social services and income maintenance:		
General revenue¹	0.26	0.57	Public welfare	0.00	0.00
Intergovernmental revenue ¹	1.22	1.28	Cash assistance payments	0.00	0.00
From Federal Government	1.22	8.98	Vendor payments	0.00	0.00
From State government	(X)	0.33	Other public welfare	0.00	0.00
From local governments ¹	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.13	0.36	Capital outlay	0.00	0.00
Taxes	0.10	0.32	Health	0.24	0.55
Property	0.55	0.55	Social insurance administration	0.00	0.00
Sales and gross receipts	0.23	1.10	Veterans' services	0.00	0.00
General sales	0.30	1.31	Transportation:		
Selective sales	0.44	2.98	Highways	1.12	4.31
Motor fuel	0.00	0.00	Capital outlay	1.56	9.77
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.06	0.09
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	4.48	4.48	Sea and inland port facilities	0.00	0.00
Other selective sales	0.38	1.97	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.66	0.82
Motor vehicle license	0.00	0.00	Fire protection	1.17	1.17
Other taxes	0.79	2.17	Correction	0.03	0.09
Charges and miscellaneous general revenue	0.30	0.72	Capital outlay	0.27	0.30
Current charges	0.41	1.05	Protective inspection and regulation	0.00	0.00
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.80	9.31
School lunch sales (gross)	0.00	0.00	Capital outlay	5.52	12.00
Hospitals	0.00	0.00	Parks and recreation	3.57	4.08
Highways	0.00	0.00	Capital outlay	12.33	13.48
Air transportation (airports)	0.03	0.03	Housing and community development	0.30	0.35
Parking facilities	0.00	0.00	Sewerage	2.11	2.11
Sea and inland port facilities	0.00	0.00	Capital outlay	4.72	4.72
Natural resources	8.49	24.53	Solid waste management	0.51	0.58
Parks and recreation	10.67	12.79	Capital outlay	0.87	0.90
Housing and community development	0.00	0.00	Governmental administration:		
Sewerage	2.14	2.14	Financial administration	0.40	1.03
Solid waste management	0.62	0.62	Judicial and legal	0.40	1.14
Other charges	1.11	1.41	General public buildings	1.98	5.51
Miscellaneous general revenue	0.53	1.13	Other governmental administration	2.95	3.24
Interest earnings	0.65	1.33	Interest on general debt	0.73	1.42
Special assessments	0.00	0.00	General expenditure, n.e.c.		
Sale of property	5.76	10.59	Miscellaneous commercial activities	4.59	4.59
Other general revenue	0.88	1.98	Other and unallocable	1.87	2.76
Utility revenue	0.49	0.49	Utility expenditure	2.21	2.21
Water supply	2.18	2.18	Capital outlay	11.21	11.21
Electric power	0.23	0.23	Water supply	7.83	7.83
Gas supply	0.00	0.00	Electric power	0.03	0.03
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.33	0.66	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.70	2.47
Intergovernmental expenditure ¹	0.00	2.17	Short-term	21.52	22.56
Direct expenditure	0.33	0.66	Long-term	1.59	2.35
Current operations	0.14	0.27	Full faith and credit	1.82	3.06
Capital outlay	1.80	3.35	Nonguaranteed	1.70	2.43
Construction	0.88	1.96	Long-term debt by purpose		
Other capital outlay	5.58	7.51	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.76	1.05	Utilities	4.20	4.20
Insurance benefits and repayments	0.00	0.00	Other	1.83	3.30
Exhibit: salaries & wages	0.39	0.61	Long-term debt issued	0.70	0.93
Direct expenditure by function	0.33	0.66	Long-term debt retired	0.41	0.47
Direct general expenditure	0.22	0.48	Cash and security holdings	0.14	0.69
Capital outlay	1.18	2.52	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.14	0.31	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.36	0.69
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	0.30	0.67
Capital outlay	0.00	0.00	Bond funds	1.80	2.13
Other education	0.00	0.00	Other	0.53	1.03
Libraries	0.14	0.16			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Vermont		Description	Vermont	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.14	0.37	Social services and income maintenance:		
General revenue¹	0.16	0.41	Public welfare	0.02	12.53
Intergovernmental revenue ¹	0.01	0.30	Cash assistance payments	0.00	0.00
From Federal Government	0.01	0.45	Vendor payments	0.00	0.00
From State government	(X)	0.31	Other public welfare	0.09	13.15
From local governments ¹	(X)	(X)	Hospitals	0.11	7.15
General revenue from own sources	0.21	0.96	Capital outlay	109.65	109.65
Taxes	0.23	1.08	Health	0.32	6.29
Property	0.55	1.15	Social insurance administration	0.00	0.00
Sales and gross receipts	0.00	0.43	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.00	0.43	Highways	1.12	2.97
Motor fuel	0.00	0.00	Capital outlay	2.21	8.80
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.00	0.00
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.04	3.98	Sea and inland port facilities	0.00	0.00
Other selective sales	0.00	0.23	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.54	1.03
Motor vehicle license	0.00	0.00	Fire protection	2.71	2.71
Other taxes	1.29	8.98	Correction	0.00	0.00
Charges and miscellaneous general revenue	0.51	2.09	Capital outlay	0.00	0.00
Current charges	0.52	2.08	Protective inspection and regulation	0.00	0.00
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.00	0.00
School lunch sales (gross)	0.00	0.00	Capital outlay	0.00	0.00
Hospitals	0.00	0.00	Parks and recreation	2.98	4.53
Highways	0.00	0.00	Capital outlay	1.17	1.59
Air transportation (airports)	0.00	0.00	Housing and community development	0.00	0.00
Parking facilities	0.00	0.00	Sewerage	1.30	1.30
Sea and inland port facilities	0.00	0.00	Capital outlay	0.00	0.00
Natural resources	0.00	0.00	Solid waste management	5.35	6.91
Parks and recreation	0.00	0.00	Capital outlay	30.11	68.93
Housing and community development	0.00	0.00	Governmental administration:		
Sewerage	4.42	4.42	Financial administration	1.27	3.53
Solid waste management	6.67	6.68	Judicial and legal	0.00	0.00
Other charges	1.95	7.15	General public buildings	0.00	0.00
Miscellaneous general revenue	1.14	4.77	Other governmental administration	0.00	0.00
Interest earnings	0.45	2.75	Interest on general debt	0.28	1.70
Special assessments	75.53	75.53	General expenditure, n.e.c.		
Sale of property	2.90	2.90	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.49	1.70	Other and unallocable	1.02	4.94
Utility revenue	0.67	0.67	Utility expenditure	1.13	1.15
Water supply	2.29	2.29	Capital outlay	0.52	0.52
Electric power	0.00	0.00	Water supply	3.96	3.96
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.17	0.43	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.35	1.47
Intergovernmental expenditure ¹	0.00	8.37	Short-term	7.10	7.10
Direct expenditure	0.17	0.43	Long-term	0.35	1.52
Current operations	0.18	0.41	Full faith and credit	0.68	1.59
Capital outlay	0.84	2.28	Nonguaranteed	0.34	2.64
Construction	0.43	1.38	Long-term debt by purpose		
Other capital outlay	2.81	5.46	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.30	1.27	Utilities	3.03	3.03
Insurance benefits and repayments	0.00	0.00	Other	0.55	3.40
Exhibit: salaries & wages	0.26	0.43	Long-term debt issued	0.34	1.81
Direct expenditure by function	0.17	0.43	Long-term debt retired	0.37	1.39
Direct general expenditure	0.18	0.47	Cash and security holdings	0.18	2.24
Capital outlay	0.89	2.67	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.16	0.43	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.42	2.99
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	0.04	1.80
Capital outlay	0.00	0.00	Bond funds	0.70	1.72
Other education	0.00	0.00	Other	1.06	3.92
Libraries	0.85	1.10			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Virginia		Description	Virginia	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.19	0.41	Social services and income maintenance:		
General revenue¹	0.19	0.38	Public welfare	0.34	1.60
Intergovernmental revenue ¹	0.79	0.70	Cash assistance payments	0.83	5.06
From Federal Government	0.79	5.69	Vendor payments	0.18	5.68
From State government	(X)	0.57	Other public welfare	1.84	2.33
From local governments ¹	(X)	(X)	Hospitals	0.08	0.50
General revenue from own sources	0.17	0.41	Capital outlay	1.95	4.37
Taxes	0.14	0.34	Health	2.90	5.49
Property	0.24	0.24	Social insurance administration	0.00	0.00
Sales and gross receipts	0.20	0.73	Veterans' services	0.00	0.00
General sales	0.59	2.53	Transportation:		
Selective sales	0.83	2.61	Highways	0.72	3.89
Motor fuel	0.00	0.00	Capital outlay	1.48	14.15
Alcoholic beverage	0.00	0.00	Air transportation (airports)	1.09	1.15
Tobacco products	0.15	0.22	Parking facilities	0.00	0.00
Public utilities	0.51	0.63	Sea and inland port facilities	0.00	0.00
Other selective sales	1.72	5.27	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.06	1.29
Motor vehicle license	0.21	0.74	Fire protection	0.93	0.93
Other taxes	2.11	3.69	Correction	2.41	7.76
Charges and miscellaneous general revenue	0.51	1.28	Capital outlay	43.60	59.01
Current charges	0.59	1.34	Protective inspection and regulation	0.52	1.29
Education	0.21	1.54	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.78	5.95
School lunch sales (gross)	1.29	1.29	Capital outlay	1.75	77.00
Hospitals	0.00	0.00	Parks and recreation	1.39	1.59
Highways	0.04	0.07	Capital outlay	5.75	5.90
Air transportation (airports)	1.31	1.31	Housing and community development	2.19	2.63
Parking facilities	0.11	0.11	Sewerage	3.12	3.46
Sea and inland port facilities	0.00	0.00	Capital outlay	3.31	3.35
Natural resources	255.84	6787.36	Solid waste management	2.42	2.62
Parks and recreation	1.15	1.28	Capital outlay	15.87	15.92
Housing and community development	0.00	0.00	Governmental administration:		
Sewerage	3.84	3.84	Financial administration	0.85	2.03
Solid waste management	1.85	1.85	Judicial and legal	1.28	2.40
Other charges	2.07	4.29	General public buildings	8.00	8.97
Miscellaneous general revenue	0.56	1.65	Other governmental administration	1.67	1.95
Interest earnings	0.76	1.82	Interest on general debt	0.63	1.15
Special assessments	1.64	1.64	General expenditure, n.e.c.		
Sale of property	1.67	1.85	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.87	3.52	Other and unallocable	2.60	3.80
Utility revenue	2.28	2.28	Utility expenditure	1.71	1.71
Water supply	3.67	3.67	Capital outlay	2.84	2.87
Electric power	0.00	0.00	Water supply	2.96	2.96
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.33	0.60	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.82	1.32
Intergovernmental expenditure ¹	0.00	0.07	Short-term	4.53	4.53
Direct expenditure	0.33	0.60	Long-term	0.82	1.33
Current operations	0.26	0.45	Full faith and credit	2.21	2.31
Capital outlay	1.79	3.07	Nonguaranteed	1.00	2.21
Construction	1.76	3.10	Long-term debt by purpose		
Other capital outlay	5.65	8.72	Public debt for private purposes	2.16	5.57
Assistance and subsidies	0.60	5.06	Education	2.68	4.60
Interest on debt	0.63	1.09	Utilities	3.50	3.50
Insurance benefits and repayments	0.00	0.00	Other	1.02	1.40
Exhibit: salaries & wages	0.61	0.92	Long-term debt issued	1.48	2.91
Direct expenditure by function	0.33	0.60	Long-term debt retired	0.84	1.66
Direct general expenditure	0.33	0.60	Cash and security holdings	0.23	0.88
Capital outlay	1.91	3.41	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.22	0.40	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.41	0.59	Workers' compensation	0.00	0.00
Capital outlay	3.28	4.64	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.62	1.45
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.59	0.59	Offsets to debt	0.60	1.89
Capital outlay	4.64	4.64	Bond funds	3.98	4.27
Other education	0.00	0.00	Other	1.11	2.40
Libraries	2.67	2.89			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Washington		Description	Washington	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.27	0.80	Social services and income maintenance:		
General revenue¹	0.37	0.94	Public welfare	0.00	0.06
Intergovernmental revenue ¹	0.20	0.85	Cash assistance payments	0.00	0.00
From Federal Government	0.20	1.59	Vendor payments	0.00	0.00
From State government	(X)	0.92	Other public welfare	0.00	0.06
From local governments ¹	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.44	1.06	Capital outlay	0.00	0.00
Taxes	0.48	1.45	Health	0.04	0.12
Property	1.11	1.61	Social insurance administration	0.00	0.00
Sales and gross receipts	0.31	1.97	Veterans' services	0.00	0.00
General sales	0.23	1.78	Transportation:		
Selective sales	0.63	2.62	Highways	2.46	4.88
Motor fuel	0.00	0.00	Capital outlay	3.92	8.24
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.28	0.28
Tobacco products	0.00	0.00	Parking facilities	0.43	0.43
Public utilities	1.35	2.58	Sea and inland port facilities	0.00	0.00
Other selective sales	1.47	3.64	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.47	1.73
Motor vehicle license	0.05	0.16	Fire protection	3.62	3.62
Other taxes	0.31	0.91	Correction	0.17	0.57
Charges and miscellaneous general revenue	0.46	0.76	Capital outlay	0.12	0.69
Current charges	0.59	0.93	Protective inspection and regulation	1.29	4.72
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	0.21	1.01
School lunch sales (gross)	0.00	0.00	Capital outlay	0.43	1.49
Hospitals	0.00	0.00	Parks and recreation	3.50	3.90
Highways	0.07	1.15	Capital outlay	10.10	11.07
Air transportation (airports)	1.73	1.73	Housing and community development	0.09	0.12
Parking facilities	0.00	0.00	Sewerage	2.64	2.64
Sea and inland port facilities	0.00	0.00	Capital outlay	4.56	4.56
Natural resources	0.03	0.14	Solid waste management	1.12	1.27
Parks and recreation	7.40	7.46	Capital outlay	0.83	0.97
Housing and community development	0.16	0.18	Governmental administration:		
Sewerage	1.33	1.33	Financial administration	1.84	3.92
Solid waste management	0.54	0.54	Judicial and legal	1.28	1.51
Other charges	5.09	6.11	General public buildings	0.44	0.51
Miscellaneous general revenue	0.54	0.96	Other governmental administration	7.68	10.55
Interest earnings	0.64	1.21	Interest on general debt	0.42	0.75
Special assessments	8.26	8.26	General expenditure, n.e.c.		
Sale of property	1.66	1.67	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.75	1.76	Other and unallocable	2.56	3.87
Utility revenue	0.22	0.22	Utility expenditure	0.38	0.38
Water supply	1.27	1.27	Capital outlay	1.45	1.46
Electric power	0.00	0.00	Water supply	2.36	2.36
Gas supply	0.00	0.00	Electric power	0.01	0.01
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.37	0.70	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.58	0.83
Intergovernmental expenditure ¹	0.00	0.00	Short-term	0.00	0.00
Direct expenditure	0.37	0.70	Long-term	0.59	0.84
Current operations	0.28	0.49	Full faith and credit	0.54	0.91
Capital outlay	1.38	1.97	Nonguaranteed	0.85	1.08
Construction	1.58	2.52	Long-term debt by purpose		
Other capital outlay	2.28	2.62	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.38	0.55	Utilities	0.63	0.63
Insurance benefits and repayments	0.00	0.00	Other	1.13	2.00
Exhibit: salaries & wages	0.21	0.31	Long-term debt issued	0.49	0.76
Direct expenditure by function	0.37	0.70	Long-term debt retired	0.93	1.46
Direct general expenditure	0.46	0.86	Cash and security holdings	0.23	1.26
Capital outlay	1.53	2.35	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.29	0.56	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.83	1.49
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	0.13	0.46
Capital outlay	0.00	0.00	Bond funds	1.75	1.81
Other education	0.00	0.00	Other	1.36	2.46
Libraries	0.81	0.85			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	West Virginia		Description	West Virginia	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.12	0.35	Social services and income maintenance:		
General revenue¹	0.09	0.25	Public welfare	0.01	14.26
Intergovernmental revenue ¹	0.25	0.43	Cash assistance payments	0.00	0.00
From Federal Government	0.25	4.97	Vendor payments	0.00	0.00
From State government	(X)	0.22	Other public welfare	0.06	14.26
From local governments ¹	(X)	(X)	Hospitals	0.00	0.00
General revenue from own sources	0.08	0.28	Capital outlay	0.00	0.00
Taxes	0.10	0.41	Health	0.57	1.96
Property	0.24	0.24	Social insurance administration	0.00	0.00
Sales and gross receipts	0.04	2.13	Veterans' services	0.00	0.00
General sales	0.00	0.00	Transportation:		
Selective sales	0.08	2.13	Highways	0.06	1.00
Motor fuel	0.00	0.00	Capital outlay	0.04	6.58
Alcoholic beverage	1.87	7.29	Air transportation (airports)	0.81	0.83
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.34	2.70	Sea and inland port facilities	0.00	0.00
Other selective sales	0.07	3.70	Transit subsidies	7.35	7.35
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.98	1.41
Motor vehicle license	0.05	10.11	Fire protection	0.72	0.72
Other taxes	0.79	2.41	Correction	0.39	2.56
Charges and miscellaneous general revenue	0.24	0.57	Capital outlay	0.00	0.00
Current charges	0.42	0.89	Protective inspection and regulation	0.77	16.43
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	1.88	33.39
School lunch sales (gross)	0.00	0.00	Capital outlay	9.45	97.24
Hospitals	0.60	0.74	Parks and recreation	0.83	1.78
Highways	0.01	0.40	Capital outlay	7.49	11.75
Air transportation (airports)	0.47	0.52	Housing and community development	7.07	8.08
Parking facilities	0.51	0.51	Sewerage	3.72	3.72
Sea and inland port facilities	0.00	0.00	Capital outlay	2.86	2.86
Natural resources	10.44	52.21	Solid waste management	5.67	6.20
Parks and recreation	1.69	3.60	Capital outlay	36.65	41.52
Housing and community development	1.22	1.22	Governmental administration:		
Sewerage	4.48	4.48	Financial administration	0.82	3.35
Solid waste management	7.27	9.87	Judicial and legal	0.83	2.59
Other charges	2.00	4.17	General public buildings	7.31	9.54
Miscellaneous general revenue	0.21	0.59	Other governmental administration	2.70	4.93
Interest earnings	0.18	0.33	Interest on general debt	0.29	0.60
Special assessments	9.71	9.71	General expenditure, n.e.c.		
Sale of property	16.60	16.60	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.41	2.25	Other and unallocable	1.01	3.86
Utility revenue	6.01	6.03	Utility expenditure	13.95	14.61
Water supply	6.44	6.44	Capital outlay	42.81	44.53
Electric power	0.00	0.00	Water supply	16.68	16.68
Gas supply	0.00	0.00	Electric power	0.00	0.00
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.30	0.78	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	1.02	2.14
Intergovernmental expenditure ¹	0.00	0.00	Short-term	59.27	93.10
Direct expenditure	0.30	0.78	Long-term	1.01	2.13
Current operations	0.17	0.40	Full faith and credit	3.27	6.91
Capital outlay	2.79	8.73	Nonguaranteed	0.96	2.02
Construction	3.37	15.08	Long-term debt by purpose		
Other capital outlay	1.50	2.66	Public debt for private purposes	1.17	1.86
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.70	1.36	Utilities	11.96	11.96
Insurance benefits and repayments	0.00	0.00	Other	1.51	6.65
Exhibit: salaries & wages	0.22	0.38	Long-term debt issued	0.66	4.53
Direct expenditure by function	0.30	0.78	Long-term debt retired	1.38	4.05
Direct general expenditure	0.14	0.34	Cash and security holdings	0.06	0.24
Capital outlay	0.49	1.77	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.15	0.36	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.11	0.25
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	0.09	0.16
Capital outlay	0.00	0.00	Bond funds	0.23	2.27
Other education	0.00	0.00	Other	0.36	1.33
Libraries	2.26	2.80			

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable
See footnotes at end of table.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Wisconsin		Description	Wisconsin	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.22	0.56	Social services and income maintenance:		
General revenue¹	0.31	0.60	Public welfare	0.18	0.62
Intergovernmental revenue ¹	0.21	0.46	Cash assistance payments	0.00	0.00
From Federal Government	0.21	2.44	Vendor payments	0.00	0.00
From State government	(X)	0.47	Other public welfare	0.55	0.64
From local governments ¹	(X)	(X)	Hospitals	1.19	4.43
General revenue from own sources	0.36	1.02	Capital outlay	0.00	0.00
Taxes	0.16	0.49	Health	0.48	0.66
Property	0.48	0.49	Social insurance administration	0.00	0.00
Sales and gross receipts	0.07	1.63	Veterans' services	0.00	0.00
General sales	0.02	0.40	Transportation:		
Selective sales	0.22	9.61	Highways	2.87	4.83
Motor fuel	0.00	0.00	Capital outlay	4.74	9.43
Alcoholic beverage	0.00	0.00	Air transportation (airports)	0.47	0.74
Tobacco products	0.00	0.00	Parking facilities	0.86	0.86
Public utilities	0.00	0.00	Sea and inland port facilities	29.17	29.27
Other selective sales	2.56	9.61	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	1.71	1.88
Motor vehicle license	0.00	0.00	Fire protection	3.35	3.35
Other taxes	0.56	2.73	Correction	2.21	8.04
Charges and miscellaneous general revenue	1.22	2.74	Capital outlay	15.81	41.60
Current charges	1.39	2.79	Protective inspection and regulation	1.12	3.47
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	1.63	5.10
School lunch sales (gross)	0.00	0.00	Capital outlay	5.71	29.85
Hospitals	1.72	9.09	Parks and recreation	2.31	2.59
Highways	4.61	9.76	Capital outlay	7.85	8.09
Air transportation (airports)	0.09	0.09	Housing and community development	4.98	5.24
Parking facilities	0.16	0.16	Sewerage	8.68	8.68
Sea and inland port facilities	16.70	16.70	Capital outlay	5.26	5.26
Natural resources	0.00	0.00	Solid waste management	0.75	1.06
Parks and recreation	3.60	3.97	Capital outlay	9.37	9.49
Housing and community development	11.85	13.52	Governmental administration:		
Sewerage	10.72	10.72	Financial administration	0.76	1.91
Solid waste management	3.50	3.54	Judicial and legal	0.55	1.11
Other charges	1.25	1.87	General public buildings	4.70	5.79
Miscellaneous general revenue	1.25	3.50	Other governmental administration	2.18	2.61
Interest earnings	1.39	3.51	Interest on general debt	2.11	4.26
Special assessments	9.78	11.88	General expenditure, n.e.c.		
Sale of property	9.99	30.77	Miscellaneous commercial activities	3.84	3.84
Other general revenue	1.58	5.53	Other and unallocable	1.85	6.62
Utility revenue	0.70	0.70	Utility expenditure	1.12	1.12
Water supply	1.61	1.61	Capital outlay	14.70	14.70
Electric power	0.47	0.47	Water supply	2.96	2.96
Gas supply	0.00	0.00	Electric power	0.40	0.40
Transit	1.73	1.73	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.32	0.32
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.50	0.86	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	2.32	4.20
Intergovernmental expenditure ¹	0.00	6.52	Short-term	0.00	0.00
Direct expenditure	0.50	0.87	Long-term	2.39	4.43
Current operations	0.26	0.42	Full faith and credit	3.66	4.86
Capital outlay	2.98	4.39	Nonguaranteed	1.56	5.89
Construction	3.47	5.27	Long-term debt by purpose		
Other capital outlay	2.89	3.87	Public debt for private purposes	0.88	14.98
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	2.11	4.06	Utilities	8.46	8.46
Insurance benefits and repayments	0.00	0.00	Other	4.42	7.31
Exhibit: salaries & wages	0.42	0.57	Long-term debt issued	2.94	3.77
Direct expenditure by function	0.50	0.87	Long-term debt retired	1.95	2.48
Direct general expenditure	0.54	0.91	Cash and security holdings	0.25	1.55
Capital outlay	2.98	4.44	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.34	0.57	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.01	0.01	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	1.12	2.47
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	1.93	13.28
Capital outlay	0.01	0.01	Bond funds	3.32	3.70
Other education	0.00	0.00	Other	1.44	2.37
Libraries	7.47	7.47			

¹ Duplicative intergovernmental transactions are excluded.

Abbreviations and symbols: - zero or rounds to zero; (NA) not available; (X) not applicable

Population source: U.S. Census Bureau, released Dec. 28, 2000. Personal income source: Survey of Current Business (October 2000) BEA, released September 12, 2000.

Table 2. Coefficients of Variation for State and Local Government Finances by State: 1999-2000 - Con.

(Coefficients of variation (CV) are expressed as percents. For meaning of abbreviations and symbols, see note below table.)

Description	Wyoming		Description	Wyoming	
	State & local government CV	Local government CV		State & local government CV	Local government CV
Population (April 1, 2000, in thousands)	(X)	(X)	Direct expenditure by function--Con.		
Personal Income (December 1999, in millions)	(X)	(X)	Direct general expenditure--Con.		
Revenue¹	0.26	0.96	Social services and income maintenance:		
General revenue¹	0.52	1.02	Public welfare	0.04	1.86
Intergovernmental revenue ¹	0.62	1.02	Cash assistance payments	0.00	0.00
From Federal Government	0.62	11.61	Vendor payments	0.00	0.00
From State government	(X)	0.73	Other public welfare	0.18	1.86
From local governments ¹	(X)	(X)	Hospitals	4.20	4.52
General revenue from own sources	0.65	1.50	Capital outlay	0.00	0.00
Taxes	0.41	1.14	Health	1.82	5.30
Property	1.18	1.47	Social insurance administration	0.00	0.00
Sales and gross receipts	0.12	0.68	Veterans' services	0.00	0.00
General sales	0.14	0.69	Transportation:		
Selective sales	0.10	1.03	Highways	0.54	2.52
Motor fuel	0.00	0.00	Capital outlay	0.87	5.85
Alcoholic beverage	0.00	0.00	Air transportation (airports)	18.42	19.44
Tobacco products	0.00	0.00	Parking facilities	0.00	0.00
Public utilities	0.87	1.06	Sea and inland port facilities	0.00	0.00
Other selective sales	0.43	2.66	Transit subsidies	0.00	0.00
Individual income	0.00	0.00	Public safety:		
Corporate income	0.00	0.00	Police protection	0.40	0.49
Motor vehicle license	0.30	1.96	Fire protection	3.60	3.60
Other taxes	0.16	4.10	Correction	0.68	2.62
Charges and miscellaneous general revenue	1.45	2.71	Capital outlay	0.02	0.12
Current charges	2.76	3.32	Protective inspection and regulation	0.22	0.86
Education	0.00	0.00	Environment and housing:		
Institutions of higher education	0.00	0.00	Natural resources	1.32	5.77
School lunch sales (gross)	0.00	0.00	Capital outlay	1.02	5.57
Hospitals	4.68	4.73	Parks and recreation	2.57	3.30
Highways	0.32	5.52	Capital outlay	13.43	14.90
Air transportation (airports)	23.56	24.79	Housing and community development	0.00	0.00
Parking facilities	0.00	0.00	Sewerage	4.69	4.69
Sea and inland port facilities	0.00	0.00	Capital outlay	7.23	7.23
Natural resources	26.99	45.38	Solid waste management	1.53	1.61
Parks and recreation	2.44	2.79	Capital outlay	3.13	3.16
Housing and community development	0.00	0.00	Governmental administration:		
Sewerage	3.65	3.65	Financial administration	2.07	5.12
Solid waste management	2.01	2.01	Judicial and legal	0.46	1.21
Other charges	6.24	8.05	General public buildings	5.43	6.25
Miscellaneous general revenue	0.32	1.35	Other governmental administration	4.94	5.59
Interest earnings	0.26	1.22	Interest on general debt	0.27	0.53
Special assessments	10.47	10.47	General expenditure, n.e.c.		
Sale of property	2.70	5.37	Miscellaneous commercial activities	0.00	0.00
Other general revenue	0.64	2.51	Other and unallocable	2.19	3.89
Utility revenue	1.50	1.51	Utility expenditure	2.55	2.97
Water supply	2.43	2.44	Capital outlay	4.40	6.57
Electric power	0.62	0.62	Water supply	3.34	3.34
Gas supply	0.00	0.00	Electric power	2.72	2.72
Transit	0.00	0.00	Gas supply	0.00	0.00
Liquor store revenue	0.00	0.00	Transit	0.00	0.00
Insurance trust revenue	0.00	0.00	Liquor store expenditure	0.00	0.00
Unemployment compensation	0.00	0.00	Insurance trust expenditure	0.00	0.00
Employee retirement	0.00	0.00	Unemployment compensation	0.00	0.00
Workers' compensation	0.00	0.00	Employee retirement	0.00	0.00
Other insurance trust revenue	0.00	0.00	Workers' compensation	0.00	0.00
Expenditure¹	0.51	0.95	Other insurance trust	0.00	0.00
By character and object:			Debt outstanding	0.36	0.76
Intergovernmental expenditure ¹	0.00	2.76	Short-term	0.00	0.00
Direct expenditure	0.51	0.95	Long-term	0.36	0.76
Current operations	0.65	1.06	Full faith and credit	2.18	2.18
Capital outlay	1.23	2.71	Nonguaranteed	0.32	0.80
Construction	1.46	3.92	Long-term debt by purpose		
Other capital outlay	1.43	1.91	Public debt for private purposes	0.00	0.00
Assistance and subsidies	0.00	0.00	Education	0.00	0.00
Interest on debt	0.29	0.56	Utilities	3.75	3.75
Insurance benefits and repayments	0.00	0.00	Other	2.06	3.26
Exhibit: salaries & wages	0.54	0.76	Long-term debt issued	0.56	4.07
Direct expenditure by function	0.51	0.95	Long-term debt retired	2.12	4.08
Direct general expenditure	0.57	1.00	Cash and security holdings	0.21	1.42
Capital outlay	1.27	2.92	Insurance trust funds	0.00	0.00
Other direct general expenditure	0.64	1.06	Unemployment compensation	0.00	0.00
Education services:			Employee retirement	0.00	0.00
Education	0.00	0.00	Workers' compensation	0.00	0.00
Capital outlay	0.00	0.00	Miscellaneous	0.00	0.00
Higher education	0.00	0.00	Other than insurance trust funds	0.36	1.47
Capital outlay	0.00	0.00	By purpose		
Elementary and secondary	0.00	0.00	Offsets to debt	0.04	0.12
Capital outlay	0.00	0.00	Bond funds	6.35	16.66
Other education	0.00	0.00	Other	0.51	2.61
Libraries	3.48	4.26			

¹ Duplicative intergovernmental transactions are excluded.

Population source: U.S. Census Bureau, released Dec. 28, 2000. Personal income source: Survey of Current Business (October 2000) BEA, released September 12, 2000.

Table 3. Finances of County Governments With a Population of 200,000 or More: 1999-2000

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding.)

Item	Alabama				Arizona		Arkansas	California		
	Jefferson	Madison	Mobile	Montgomery	Maricopa	Pima	Pulaski	Alameda	Butte	Contra Costa
	1	2	3	4	5	6	7	8	9	10
Fiscal year ending	09/30	09/30	09/30	09/30	06/30	06/30	12/31	06/30	06/30	06/30
Population (April 1, 2000)	662,047	276,700	399,843	223,510	3,072,149	843,746	361,474	1,443,741	203,171	948,816
Revenue, total	489,209	59,947	134,289	77,875	1,909,043	704,384	123,469	2,395,407	254,344	1,563,763
General revenue	462,039	53,343	134,289	77,045	1,909,043	704,384	123,469	1,824,257	254,054	1,332,791
Intergovernmental revenue	73,668	10,007	21,406	12,173	984,871	286,499	19,636	1,126,679	200,225	602,278
Federal Government	11,618	470	5,058	-	46,069	39,876	3,209	18,615	2,662	28,203
State government	56,711	9,397	11,766	12,173	911,782	243,989	16,427	1,040,885	194,493	559,934
From local governments	5,339	140	4,582	-	27,020	2,634	-	67,179	3,070	14,141
General revenue from own sources	388,371	43,336	112,883	64,872	924,172	417,885	103,833	697,578	53,829	730,513
Taxes	207,040	28,744	89,186	48,029	504,689	253,092	83,490	402,407	27,782	236,157
Property	68,156	19,359	38,750	11,278	384,937	237,006	28,572	244,488	17,528	197,115
General sales	60,910	823	43,545	35,909	97,572	1,690	54,918	124,798	4,106	10,718
Selective sales	8,623	7,239	4,548	221	-	2,626	-	7,530	3,595	7,901
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	69,351	1,323	2,343	621	22,180	11,770	-	25,591	2,553	20,423
Current charges	133,626	11,587	17,079	3,839	240,795	103,734	4,706	135,848	15,444	408,177
Miscellaneous revenue	47,705	3,005	6,618	13,004	178,688	61,059	15,637	159,323	10,603	86,179
Utility and liquor store revenue	-	6,604	-	-	-	-	-	-	290	-
Employee retirement revenue ¹	27,170	-	-	830	-	-	-	571,150	-	230,972
Expenditure, total	653,145	55,759	130,031	73,841	1,739,872	674,294	138,187	2,030,880	252,281	1,511,588
By character and object:										
Intergovernmental expenditure	15,733	59	2,447	13,423	215,494	16,834	45,077	124,931	254	49,206
Direct expenditure	637,412	55,700	127,584	60,418	1,524,378	657,460	93,110	1,905,949	252,027	1,462,382
Current operation	343,866	49,352	98,710	51,569	1,253,608	607,482	64,648	1,429,636	192,871	1,163,027
Capital outlay	234,202	5,178	21,833	3,962	179,972	88	22,701	148,947	5,656	61,842
Construction	221,102	1,641	13,813	2,881	108,577	-	20,942	122,467	3,269	59,600
Assistance and subsidies	-	-	-	-	-	-	-	157,689	53,150	86,809
Interest on debt	48,857	1,170	7,041	1,916	90,798	49,890	5,761	50,700	350	49,327
Insurance benefits and repayments	10,487	-	-	2,971	-	-	-	118,977	-	101,377
Exhibit: Salaries and wages	173,890	32,382	22,260	15,625	510,534	222,353	28,038	661,849	94,248	524,455
By function:										
General expenditure	642,658	49,830	130,031	70,870	1,739,872	674,294	138,187	1,911,903	250,884	1,410,211
Current expenditure	408,456	46,293	108,198	66,908	1,559,900	674,206	115,486	1,762,956	245,228	1,348,369
Capital outlay	234,202	3,537	21,833	3,962	179,972	88	22,701	148,947	5,656	61,842
Education services:										
Education	-	59	2,547	13,423	11,648	6,544	-	29,750	47,668	87,218
Elementary and secondary	-	59	2,547	13,423	11,648	6,544	-	29,750	47,668	87,218
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	1,399	-	7,852	16,518	5,212	14,696	1,830	14,061
Social services and income maintenance:										
Public welfare	18,554	344	3,226	990	485,257	72,610	-	542,496	84,673	245,208
Hospitals	68,890	-	-	-	206,391	157,369	-	289,501	-	371,924
Health	68,568	568	20,460	1,621	133,062	22,214	5,633	119,203	35,903	128,304
Transportation:										
Highways	42,285	11,138	30,412	7,064	106,938	25,689	10,235	53,506	10,228	47,132
Air transportation	-	-	26	-	250	-	-	-	-	1,885
Parking	218	21	16	-	-	-	-	1,290	-	-
Other transportation	2,266	-	-	-	-	-	-	-	-	-
Public safety:										
Police protection	24,205	5,773	15,417	9,180	44,845	46,000	8,518	59,439	9,105	56,739
Fire protection	-	1,189	-	-	-	107	-	33,636	7,335	59,913
Correction	20,742	1,528	19,419	10,034	201,601	30,726	13,448	166,321	13,926	74,333
Protective inspection and regulation	1,720	-	750	-	-	29,270	-	4,441	2,439	9,628
Environment and housing:										
Natural resources	-	186	156	-	81,641	1,481	166	94,227	915	17,451
Sewerage	235,130	4,126	-	-	-	47,065	-	-	19	18,579
Solid waste management	5,935	4,973	1,084	135	5,035	6,090	1,780	-	3,257	-
Parks and recreation	16,424	486	969	2,321	6,135	8,668	35	486	25	-
Housing and community development	5,494	-	-	-	6,921	34,723	1,036	19,457	-	6,036
Governmental administration:										
Financial administration	16,462	2,822	13,154	10,027	72,355	2,965	2,130	45,907	5,879	19,877
Judicial and legal	16,474	3,920	6,957	3,557	195,745	81,172	7,919	159,759	18,415	75,944
General public buildings	16,356	-	2,708	3,952	-	7,338	1,076	83,688	26	147
Other government administration	3,182	2,476	3,261	2,517	19,230	24,874	2,663	21,945	4,729	21,089
Interest on general debt	48,857	859	7,041	1,916	90,798	49,890	5,761	50,700	350	49,327
Other and unallocable	30,896	9,362	1,029	4,133	64,168	2,981	72,575	121,455	4,162	105,416
Utility and liquor store expenditure	-	5,929	-	-	-	-	-	-	1,397	-
Employee retirement expenditure ¹	10,487	-	-	2,971	-	-	-	118,977	-	101,377
Debt outstanding at end of fiscal year	1,743,345	16,609	100,672	36,405	1,478,884	902,458	79,810	1,247,642	5,775	782,276
Long-term debt outstanding	1,743,345	16,609	100,672	36,405	1,478,884	757,368	79,810	1,197,642	5,775	782,276
Education services	-	-	-	-	-	-	-	-	-	3,305
Public debt for private purposes	-	3,478	6,570	2,655	1,323,405	415,501	79,801	118,698	4,550	244,489
Utility	-	5,240	-	-	-	-	-	-	-	-
Long-term debt issued	952,695	82	-	6,645	302,652	50,000	-	87,323	4,550	29,420
Long-term debt retired	23,640	1,265	7,304	2,044	366,381	59,003	2,490	53,909	52	44,018
Cash and security holdings	1,299,131	21,800	71,860	72,361	1,795,256	597,994	100,561	4,533,539	39,766	2,949,411
Contributions to retirement systems	7,937	-	-	2,931	-	-	-	26,134	-	49,254

See footnotes at end of table.

Table 3. Finances of County Governments With a Population of 200,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	California - Con.									
	Fresno	Kern	Los Angeles	Marin	Merced	Monterey	Orange	Placer	Riverside	Sacramento
	11	12	13	14	15	16	17	18	19	20
Fiscal year ending	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30
Population (April 1, 2000)	799,407	661,645	9,519,338	247,289	210,554	401,762	2,846,289	248,399	1,545,387	1,223,499
Revenue, total	1,103,126	1,306,833	17,781,870	330,014	313,209	636,768	2,998,021	309,223	1,809,262	2,474,233
General revenue	875,989	1,197,637	15,217,199	299,429	262,254	636,584	2,595,834	308,271	1,808,970	1,946,695
Intergovernmental revenue	591,237	613,675	10,012,718	151,373	191,978	248,314	1,355,429	178,321	1,261,773	1,080,910
Federal Government	12,526	73,746	424,638	7,656	13,091	13,331	29,006	8,877	95,465	4,875
State government	576,460	537,530	9,259,656	143,713	175,518	234,210	1,247,652	163,923	1,085,335	1,034,394
From local governments	2,251	2,399	328,424	4	3,369	773	78,771	5,521	80,973	41,641
General revenue from own sources	284,752	583,962	5,204,481	148,056	70,276	388,270	1,240,405	129,950	547,197	865,785
Taxes	105,475	154,663	2,150,359	91,110	29,612	82,543	356,346	76,789	263,528	325,596
Property	85,674	120,483	1,934,665	77,752	22,216	49,346	294,628	50,987	227,545	165,603
General sales	12,410	20,063	63,621	2,745	3,980	7,556	49,046	10,167	18,869	92,598
Selective sales	2,514	5,444	59,190	1,760	1,482	15,629	2,543	8,520	4,208	23,823
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	4,877	8,673	92,883	8,853	1,934	10,012	10,129	7,115	12,906	43,572
Current charges	95,375	364,385	1,943,745	24,559	24,746	282,072	398,109	33,197	147,880	367,079
Miscellaneous revenue	83,902	64,914	1,110,377	32,387	15,918	23,655	485,950	19,964	135,789	173,110
Utility and liquor store revenue	489	-	35,858	-	532	184	-	952	292	9,090
Employee retirement revenue ¹	226,648	109,196	2,528,813	30,585	50,423	-	402,187	-	-	518,448
Expenditure, total	930,371	1,184,104	14,364,547	352,377	283,829	641,360	2,562,964	318,168	1,911,919	2,217,833
By character and object:										
Intergovernmental expenditure	10,306	14,213	1,044,084	14,333	480	862	237,999	29,696	201,369	68,399
Direct expenditure	920,065	1,169,891	13,320,463	338,044	283,349	640,498	2,324,965	288,472	1,710,550	2,149,434
Current operation	640,036	924,141	8,855,096	262,710	198,161	587,933	1,708,113	245,362	1,385,960	1,421,116
Capital outlay	20,947	31,724	530,298	21,389	16,598	7,399	127,962	16,108	153,330	179,222
Construction	18,411	24,042	416,430	20,266	12,634	3,253	82,374	4,237	133,339	140,191
Assistance and subsidies	192,394	128,740	2,419,691	14,816	49,867	35,943	133,054	26,650	92,487	341,384
Interest on debt	12,190	17,662	450,071	3,472	4,002	9,223	208,587	352	78,773	107,989
Insurance benefits and repayments	54,498	67,624	1,065,307	35,657	14,721	-	147,249	-	-	99,723
Exhibit: Salaries and wages	326,439	367,880	208,154	146,861	87,205	144,138	934,337	106,874	575,904	777,413
By function:										
General expenditure	874,997	1,116,480	13,247,442	316,720	266,138	641,014	2,415,715	304,852	1,911,705	2,095,784
Current expenditure	854,094	1,084,756	12,728,086	295,331	249,540	633,615	2,287,753	288,744	1,758,375	1,926,610
Capital outlay	20,903	31,724	519,356	21,389	16,598	7,399	127,962	16,108	153,330	169,174
Education services:										
Education	62,832	139,505	542,829	43,578	40,385	33,934	194,418	61,463	193,716	84,832
Elementary and secondary	62,832	139,505	542,829	43,578	40,385	33,934	194,418	61,463	193,716	84,832
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	12,562	7,022	62,815	6,644	1,321	4,807	24,053	2,435	7,879	760
Social services and income maintenance:										
Public welfare	347,700	259,149	4,123,264	33,300	92,046	96,121	558,397	48,442	464,233	636,505
Hospitals	494	186,641	1,603,014	-	228	233,474	-	-	150,262	-
Health	143,864	87,716	1,613,732	51,806	26,272	61,613	287,954	26,317	125,835	182,694
Transportation:										
Highways	26,943	22,346	315,742	10,732	9,543	16,846	42,201	20,117	60,436	124,410
Air transportation	-	3,417	4,876	748	-	-	38,524	7	2,655	50,714
Parking	-	-	6,043	-	-	-	1,760	-	-	1,172
Other transportation	-	-	-	-	-	-	-	-	-	-
Public safety:										
Police protection	48,454	52,158	814,205	14,930	8,361	23,230	167,590	35,044	134,559	187,885
Fire protection	-	59,562	452,251	11,888	7,243	1,522	7	962	27,452	981
Correction	58,813	64,236	842,963	18,308	14,907	32,810	195,002	11,671	154,145	149,190
Protective inspection and regulation	5,376	7,185	3,306	2,280	2,755	9,150	13,894	2,743	8,516	16,126
Environment and housing:										
Natural resources	448	425	193,100	2,235	470	13,081	38,055	397	97,762	316
Sewerage	4,098	2,098	33,788	4,371	-	1,989	-	6,936	-	152,042
Solid waste management	10,999	19,795	13,020	-	6,780	900	71,157	2,801	42,224	46,983
Parks and recreation	2,408	12,427	234,277	7,923	1,124	5,547	49,867	2,184	7,818	20,550
Housing and community development	14	9,478	239,017	1,347	-	2,821	21,181	951	49,027	-
Governmental administration:										
Financial administration	16,966	12,953	159,808	12,137	5,835	8,217	82,460	8,641	40,881	91,276
Judicial and legal	68,270	69,733	1,085,504	25,611	17,906	35,136	245,232	16,859	161,013	169,608
General public buildings	-	-	22,506	6,650	229	-	29,506	-	23,000	12,483
Other government administration	15,656	12,467	89,545	8,406	4,471	9,046	24,493	10,565	28,314	21,573
Interest on general debt	12,174	17,662	449,919	3,472	4,002	9,054	208,587	352	78,773	107,924
Other and unallocable	36,926	70,505	341,918	50,354	22,260	41,716	121,377	45,965	53,205	37,760
Utility and liquor store expenditure	876	-	51,798	-	2,970	346	-	13,316	214	22,326
Employee retirement expenditure ¹	54,498	67,624	1,065,307	35,657	14,721	-	147,249	-	-	99,723
Debt outstanding at end of fiscal year	184,913	343,641	6,264,524	94,620	66,120	158,133	3,209,065	4,868	1,075,738	1,944,252
Long-term debt outstanding	184,913	343,641	6,264,524	58,620	66,120	158,133	3,209,065	4,868	1,075,738	1,739,252
Education services	-	50,155	-	-	3,050	472	-	-	-	-
Public debt for private purposes	10,243	-	1,133,374	-	-	7,630	758,036	-	101,516	-
Utility	234	-	746	-	-	2,470	-	-	-	-
Long-term debt issued	-	16,815	207,570	-	-	7,630	221,078	-	235,924	550,440
Long-term debt retired	10,307	10,115	491,653	2,828	3,782	1,444	543,229	980	228,114	389,987
Cash and security holdings	2,259,547	2,115,688	28,361,143	953,028	492,238	125,813	6,426,966	108,587	709,205	4,623,388
Contributions to retirement systems	-	37,576	132,855	18,399	6,259	-	65,442	-	-	42,024

See footnotes at end of table.

Table 3. Finances of County Governments With a Population of 200,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	California - Con.									
	San Bernardino	San Diego	San Joaquin	San Luis Obispo	San Mateo	Santa Barbara	Santa Clara	Santa Cruz	Solano	Sonoma
	21	22	23	24	25	26	27	28	29	30
Fiscal year ending	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30
Population (April 1, 2000)	1,709,434	2,813,833	563,598	246,681	707,161	399,347	1,682,585	255,602	394,542	458,614
Revenue, total	2,631,045	3,117,561	883,450	337,388	1,024,721	630,978	2,383,314	342,426	371,470	731,641
General revenue	2,177,968	2,543,076	739,215	309,954	884,716	557,550	2,383,314	342,426	371,470	570,232
Intergovernmental revenue	1,448,349	1,846,970	484,495	140,161	422,328	271,044	1,444,965	172,332	253,680	317,272
Federal Government	133,556	74,242	13,416	34,029	20,546	16,765	35,688	15,288	725	11,480
State government	1,225,411	1,659,845	462,584	104,867	396,206	249,884	1,357,681	156,917	245,408	294,135
From local governments	89,382	112,883	8,495	1,265	5,576	4,395	51,596	127	7,547	11,657
General revenue from own sources	729,619	696,106	254,720	169,793	462,388	286,506	938,349	170,094	117,790	252,960
Taxes	210,879	416,450	79,899	76,091	148,226	122,794	607,405	57,820	57,261	124,642
Property	176,560	350,590	63,580	55,750	119,433	90,309	401,478	37,108	42,077	92,975
General sales	13,406	16,374	11,200	4,874	17,280	10,768	165,369	7,320	1,464	12,165
Selective sales	4,850	5,774	1,837	5,465	1,055	7,161	1,910	6,283	348	6,463
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	16,063	43,712	3,382	10,022	10,458	14,556	38,648	7,109	13,372	13,039
Current charges	408,473	132,421	135,200	60,462	243,709	127,485	207,644	85,478	37,490	85,146
Miscellaneous revenue	110,267	147,235	39,621	33,240	70,453	36,227	123,300	26,796	23,039	43,172
Utility and liquor store revenue	3,481	1,742	4,742	1,087	2,419	395	-	-	-	27,413
Employee retirement revenue ¹	449,596	572,743	139,493	26,347	137,586	73,033	-	-	-	133,996
Expenditure, total	2,282,573	2,655,821	784,157	311,163	808,385	618,670	2,438,262	368,120	360,363	639,135
By character and object:										
Intergovernmental expenditure	107,222	162,351	13,803	3,155	10,079	18,855	266,741	905	9,468	37,618
Direct expenditure	2,175,351	2,493,470	770,354	308,008	798,306	599,815	2,171,521	367,215	350,895	601,517
Current operation	1,562,843	1,898,876	561,161	257,012	669,890	491,322	1,927,446	280,518	276,925	497,161
Capital outlay	75,873	143,121	23,844	9,981	25,183	22,876	131,477	64,058	7,534	42,299
Construction	40,694	93,194	19,149	9,590	22,225	21,978	76,460	62,854	6,788	39,912
Assistance and subsidies	366,734	239,142	123,096	23,989	29,971	39,593	87,682	17,145	60,489	18,893
Interest on debt	60,199	68,790	19,657	4,703	18,276	7,495	24,916	5,494	5,947	12,062
Insurance benefits and repayments	109,702	143,541	42,596	12,323	54,986	38,529	-	-	-	31,102
Exhibit: Salaries and wages	566,384	804,164	245,108	156,507	408,531	236,886	774,467	128,669	160,145	257,770
By function:										
General expenditure	2,167,431	2,500,180	723,759	298,107	751,673	578,359	2,438,262	368,120	360,363	552,314
Current expenditure	2,092,526	2,357,809	699,915	288,126	726,490	555,483	2,306,785	304,062	352,829	523,517
Capital outlay	74,905	142,371	23,844	9,981	25,183	22,876	131,477	64,058	7,534	28,797
Education services:										
Education	244,463	257,518	70,382	20,605	70,765	42,989	201,721	19,836	29,753	93,063
Elementary and secondary	244,463	257,518	70,382	20,605	70,765	42,989	201,721	19,836	29,753	93,063
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	10,050	14,817	3,177	4,057	5,275	2,199	20,867	2,438	9,378	-
Social services and income maintenance:										
Public welfare	672,049	618,457	196,258	64,789	127,117	89,255	529,994	62,620	105,888	77,219
Hospitals	307,731	41	103,930	33,939	92,934	-	368,511	-	-	-
Health	151,613	347,882	105,108	32,894	118,851	94,511	219,668	61,183	58,905	74,451
Transportation:										
Highways	30,171	70,475	30,050	15,846	17,536	26,187	125,391	11,793	9,679	28,582
Air transportation	5,395	4,894	2,312	1,337	1,497	35	5,702	-	1,046	2,676
Parking	-	-	-	-	-	-	1,561	-	-	-
Other transportation	-	-	-	-	-	-	-	-	-	1,096
Public safety:										
Police protection	150,693	143,001	27,370	15,411	43,183	50,539	61,782	21,608	33,979	33,371
Fire protection	39,184	266	-	6,718	4,523	37,023	50,133	2,112	-	-
Correction	124,373	213,724	48,561	17,545	63,045	41,321	199,556	22,635	23,237	55,343
Protective inspection and regulation	8,460	4,461	6,342	2,842	2,645	5,274	5,488	1,338	2,137	2,180
Environment and housing:										
Natural resources	26,636	8,781	1,763	262	2,164	9,748	-	2,640	168	414
Sewerage	4,458	14,004	89	1,747	16,847	4,543	18,917	56,427	-	19,121
Solid waste management	50,385	9,233	11,794	342	3,725	20,539	4,593	9,807	-	22,801
Parks and recreation	12,586	22,054	2,767	6,891	6,311	6,842	32,225	4,567	655	6,840
Housing and community development	9,184	61,953	-	-	-	1,426	7,226	14,453	-	463
Governmental administration:										
Financial administration	37,715	73,771	10,677	8,700	22,744	15,071	47,759	7,888	6,785	15,722
Judicial and legal	106,913	299,601	54,594	21,492	65,091	50,101	310,169	20,964	40,420	45,077
General public buildings	6,846	3,156	-	-	240	85	62,039	-	-	-
Other government administration	17,367	34,709	4,638	11,629	13,277	15,863	35,906	13,508	11,413	17,210
Interest on general debt	59,918	68,790	17,112	4,703	18,244	7,424	24,916	5,494	5,947	7,711
Other and unallocable	91,241	228,592	26,835	26,358	55,659	57,384	104,138	26,809	20,973	48,974
Utility and liquor store expenditure	5,440	12,100	17,802	733	1,726	1,782	-	-	-	55,719
Employee retirement expenditure ¹	109,702	143,541	42,596	12,323	54,986	38,529	-	-	-	31,102
Debt outstanding at end of fiscal year	1,381,130	753,375	306,956	76,741	284,464	117,016	709,618	192,032	101,818	253,351
Long-term debt outstanding	1,381,130	623,375	253,956	76,741	284,464	117,016	599,618	135,032	101,818	253,351
Education services	-	-	-	-	5,480	-	-	123	4,735	4,485
Public debt for private purposes	375,994	38,100	86,525	-	264,549	62,630	56,350	60,104	57,438	-
Utility	3,165	-	42,528	-	416	952	-	-	-	128,432
Long-term debt issued	17,000	72,500	2,268	-	-	250	4,080	7,080	-	2,263
Long-term debt retired	22,833	52,856	9,672	1,635	20,034	8,153	18,624	3,236	2,185	5,809
Cash and security holdings	3,959,905	5,100,707	1,399,696	449,191	1,740,433	1,288,562	983,163	264,135	190,171	1,218,404
Contributions to retirement systems	42,673	38,167	16,106	10,144	38,695	30,057	-	-	-	12,447

See footnotes at end of table.

Table 3. Finances of County Governments With a Population of 200,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	California - Con.					Colorado					Delaware
	Stanislaus	Tulare	Ventura	Adams	Arapahoe	Boulder	El Paso	Jefferson	Larimer	New Castle	
	31	32	33	34	35	36	37	38	39	40	
Fiscal year ending	06/30	06/30	06/30	12/31	12/31	12/31	12/31	12/31	12/31	06/30	
Population (April 1, 2000)	446,997	368,021	753,197	363,857	487,967	291,288	516,929	527,056	251,494	500,265	
Revenue, total	642,944	633,679	1,082,593	191,702	169,874	154,773	205,314	260,663	126,846	255,814	
General revenue	574,011	540,017	900,244	183,161	169,874	154,773	183,032	260,663	113,136	223,585	
Intergovernmental revenue	346,658	390,171	445,645	43,503	44,930	40,921	58,634	48,852	32,523	23,202	
Federal Government	11,308	15,279	20,238	2,882	2,824	11,698	20,258	6,014	7,513	13,638	
State government	320,730	370,539	418,472	40,118	41,686	29,223	36,431	38,583	24,006	8,132	
From local governments	14,620	4,353	6,935	503	420	-	1,945	4,255	1,004	1,432	
General revenue from own sources	227,353	149,846	454,599	139,658	124,944	113,852	124,398	211,811	80,613	200,383	
Taxes	54,009	47,857	190,201	84,569	89,323	88,737	92,011	164,556	57,081	92,204	
Property	29,848	34,677	165,617	67,920	80,342	73,393	37,179	115,968	46,926	65,189	
General sales	14,183	6,298	6,731	14,954	-	12,941	52,318	32,017	7,071	-	
Selective sales	1,138	3,274	1,898	-	-	-	-	-	225	-	
Income	-	-	-	-	-	-	-	-	-	-	
All other taxes	8,840	3,608	15,955	1,695	8,981	2,403	2,514	16,571	2,859	27,015	
Current charges	140,590	52,840	213,213	17,264	22,069	11,539	16,320	30,708	14,759	65,680	
Miscellaneous revenue	32,754	49,149	51,185	37,825	13,552	13,576	16,067	16,547	8,773	42,499	
Utility and liquor store revenue	262	377	15,430	-	-	-	-	-	-	-	
Employee retirement revenue ¹	68,671	93,285	166,919	8,541	-	-	22,282	-	13,710	32,229	
Expenditure, total	664,708	563,861	984,397	202,303	174,798	148,451	217,716	305,974	105,247	222,959	
By character and object:											
Intergovernmental expenditure	22,976	39,155	59,504	831	2,139	2,291	4,064	4,893	160	-	
Direct expenditure	641,732	524,706	924,893	201,472	172,659	146,160	213,652	301,081	105,087	222,959	
Current operation	474,875	379,490	763,219	134,078	163,549	111,724	172,711	190,873	91,867	163,891	
Capital outlay	47,116	20,790	24,933	31,189	7,076	22,553	10,907	91,718	8,568	19,656	
Construction	47,111	18,825	23,262	6,884	6,946	22,553	-	-	8,291	11,637	
Assistance and subsidies	72,960	93,623	49,813	13,082	-	5,321	15,623	4,568	-	-	
Interest on debt	12,922	9,656	18,447	17,713	2,034	6,562	8,613	13,922	1,801	27,732	
Insurance benefits and repayments	33,859	21,147	68,481	5,410	-	-	5,798	-	2,851	11,680	
Exhibit: Salaries and wages	175,468	202,159	386,486	47,870	68,560	46,528	67,975	96,268	49,540	66,717	
By function:											
General expenditure	629,562	541,629	900,544	196,893	174,798	148,451	211,918	305,974	102,396	211,279	
Current expenditure	582,446	520,839	879,995	165,704	167,722	125,898	201,011	214,256	93,828	191,623	
Capital outlay	47,116	20,790	20,549	31,189	7,076	22,553	10,907	91,718	8,568	19,656	
Education services:											
Education	87,974	113,141	102,001	2,680	-	-	-	-	-	-	
Elementary and secondary	87,974	113,141	102,001	2,680	-	-	-	-	-	-	
Higher education	-	-	-	-	-	-	-	-	-	-	
Libraries	7,106	2,874	6,653	2,222	-	-	-	14,801	-	7,625	
Social services and income maintenance:											
Public welfare	139,857	147,198	132,165	47,653	37,713	26,099	65,547	29,140	19,671	286	
Hospitals	61,530	-	87,161	-	-	-	-	-	-	-	
Health	74,892	70,854	105,314	1,970	13,460	8,559	23,475	10,798	9,020	7,029	
Transportation:											
Highways	15,853	14,193	13,919	17,607	21,038	12,371	25,462	33,787	12,880	2,521	
Air transportation	-	39	4,978	2,829	-	-	-	2,503	-	337	
Parking	-	-	-	-	-	-	-	-	-	-	
Other transportation	-	-	-	-	-	-	-	-	-	-	
Public safety:											
Police protection	24,087	20,160	78,945	16,373	22,234	15,979	30,427	44,206	7,076	40,788	
Fire protection	1,217	9,503	59,451	-	-	-	-	-	-	2,434	
Correction	35,692	35,451	86,588	37,217	15,566	3,793	5,818	4,229	11,749	-	
Protective inspection and regulation	2,911	4,227	4,335	946	6,049	309	-	1,785	619	2,928	
Environment and housing:											
Natural resources	411	718	17,771	691	-	435	537	475	757	534	
Sewerage	1	67	23,931	-	-	-	-	-	-	53,250	
Solid waste management	17,559	10,292	577	150	-	897	469	425	3,506	-	
Parks and recreation	3,960	1,450	6,885	4,189	582	6,756	1,577	24,730	3,252	6,486	
Housing and community development	731	1,667	214	2,833	1,763	886	2,764	2,020	449	13,843	
Governmental administration:											
Financial administration	10,174	5,939	19,696	8,027	15,117	3,026	3,792	8,831	7,536	9,188	
Judicial and legal	42,962	35,874	73,079	9,730	10,264	3,346	6,601	12,389	2,668	6,656	
General public buildings	6,709	3,854	-	3,707	9,633	712	5,171	8,870	2,344	11,713	
Other government administration	8,048	7,602	14,657	10,482	19,345	10,324	19,665	14,992	5,526	16,445	
Interest on general debt	12,922	9,656	18,405	17,713	2,034	6,562	8,613	13,922	1,801	27,732	
Other and unallocable	74,966	46,870	43,819	9,874	-	48,397	12,000	78,071	13,542	1,484	
Utility and liquor store expenditure	1,287	1,085	15,372	-	-	-	-	-	-	-	
Employee retirement expenditure ¹	33,859	21,147	68,481	5,410	-	-	5,798	-	2,851	11,680	
Debt outstanding at end of fiscal year	213,997	132,012	190,619	244,042	29,725	112,022	127,769	271,418	21,803	424,389	
Long-term debt outstanding	213,997	132,012	190,619	244,042	29,725	112,022	127,769	271,418	21,803	424,389	
Education services	6,500	-	2,910	-	-	-	-	-	-	-	
Public debt for private purposes	-	86,879	38,501	244,042	-	21,412	113,714	63,403	19,264	271,481	
Utility	-	-	196	-	-	-	-	-	-	-	
Long-term debt issued	6,616	-	3,261	-	13,225	-	10,460	100,000	-	-	
Long-term debt retired	7,987	13,845	21,099	9,006	2,875	10,272	8,935	14,585	1,730	15,855	
Cash and security holdings	1,180,480	798,632	2,062,335	449,797	103,335	106,969	305,546	289,504	117,905	835,498	
Contributions to retirement systems	5,899	11,121	4,622	2,982	-	-	4,368	-	1,836	3,567	

See footnotes at end of table.

Table 3. Finances of County Governments With a Population of 200,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Florida									
	Alachua	Brevard	Broward	Collier	Metropolitan Dade	Escambia	Hillsborough	Lake	Lee	Leon
	41	42	43	44	45	46	47	48	49	50
Fiscal year ending	09/30	09/30	09/30	09/30	09/30	09/30	09/30	09/30	09/30	09/30
Population (April 1, 2000)	217,955	476,230	1,623,018	251,377	2,253,362	294,410	998,948	210,528	440,888	239,452
Revenue, total	141,014	314,322	1,616,104	295,943	4,776,990	274,852	1,288,893	125,574	553,869	158,796
General revenue	141,014	293,712	1,575,873	251,641	4,528,110	273,928	1,169,717	125,574	539,318	158,796
Intergovernmental revenue	22,572	59,058	272,449	42,099	947,425	61,609	253,561	21,297	94,033	31,021
Federal Government	913	9,092	54,727	4,349	438,156	14,752	40,978	398	10,289	4,296
State government	20,840	49,966	186,152	37,750	509,269	42,065	211,111	20,899	65,896	25,975
From local governments	819	-	31,570	-	4,792	-	1,472	-	17,848	750
General revenue from own sources	118,442	234,654	1,303,424	209,542	3,580,685	212,319	916,156	104,277	445,285	127,775
Taxes	69,994	127,051	642,110	119,661	1,269,364	111,894	483,430	61,651	191,850	89,042
Property	61,382	104,397	518,305	90,391	848,687	61,519	364,187	30,489	152,918	59,899
General sales	-	-	-	-	87,616	25,627	13,709	12,124	-	14,970
Selective sales	6,283	17,457	85,998	19,342	263,995	21,678	93,928	13,126	30,689	9,998
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	2,329	5,197	37,807	9,928	69,066	3,070	11,606	5,912	8,243	4,175
Current charges	20,928	68,926	407,590	37,807	1,797,151	43,281	267,348	23,102	165,622	18,679
Miscellaneous revenue	27,520	38,677	253,724	52,074	514,170	57,144	165,378	19,524	87,813	20,054
Utility and liquor store revenue	-	20,610	40,231	44,302	248,880	924	119,176	-	14,551	-
Employee retirement revenue ¹	-	-	-	-	-	-	-	-	-	-
Expenditure, total	149,493	308,335	1,416,495	255,534	4,896,406	274,795	1,177,987	104,138	615,203	140,952
By character and object:										
Intergovernmental expenditure	8,938	1,870	37,034	957	6,243	3,032	13,675	915	3,350	1,244
Direct expenditure	140,555	306,465	1,379,461	254,577	4,890,163	271,763	1,164,312	103,223	611,853	139,708
Current operation	112,353	242,393	962,018	195,453	3,618,038	171,803	745,518	80,479	324,236	101,637
Capital outlay	9,762	37,932	260,590	46,267	803,995	63,404	262,048	16,870	233,484	31,267
Construction	4,117	-	172,064	45,793	508,953	22,848	148,358	-	72,786	5,412
Assistance and subsidies	-	-	-	-	650	-	-	-	-	-
Interest on debt	18,440	26,140	156,853	12,857	467,480	36,556	156,746	5,874	54,133	6,804
Insurance benefits and repayments	-	-	-	-	-	-	-	-	-	-
Exhibit: Salaries and wages	60,635	139,365	464,166	93,766	1,587,845	46,502	323,412	21,430	96,599	65,501
By function:										
General expenditure	149,493	284,986	1,289,598	212,349	4,469,528	266,882	1,049,213	104,138	465,096	140,952
Current expenditure	139,731	247,054	1,061,163	182,489	3,743,540	205,065	797,891	87,268	362,864	109,685
Capital outlay	9,762	37,932	228,435	29,860	725,988	61,817	251,322	16,870	102,232	31,267
Education services:										
Education	-	-	-	-	-	-	-	-	-	-
Elementary and secondary	-	-	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	7,835	14,123	36,814	3,849	31,334	1,702	20,472	1,546	10,942	4,901
Social services and income maintenance:										
Public welfare	967	1,784	33,058	5,636	79,626	3,715	46,486	1,720	8,627	1,190
Hospitals	-	-	-	-	941,969	-	-	-	-	-
Health	6,294	11,482	89,793	9,359	51,537	16,649	24,071	2,346	17,729	2,449
Transportation:										
Highways	7,523	28,392	48,340	21,702	38,519	38,950	85,924	18,515	52,107	23,516
Air transportation	-	1,044	138,584	3,281	550,872	-	97,147	-	34,347	-
Parking	-	-	-	-	-	-	-	-	-	-
Other transportation	-	-	56,141	-	107,735	-	48,161	-	-	-
Public safety:										
Police protection	24,636	31,910	172,273	46,813	371,331	31,878	100,972	13,429	52,214	16,488
Fire protection	6,690	29,821	16,948	2,373	174,753	2,660	35,206	3,330	2,226	2,632
Correction	17,111	14,425	119,014	17,210	193,671	36,495	62,587	10,987	13,525	15,384
Protective inspection and regulation	1,136	3,702	8,749	5,579	46,610	2,479	9,645	1,915	8,834	1,271
Environment and housing:										
Natural resources	2,334	9,253	15,950	3,669	20,039	1,531	42,635	2,515	8,138	11,083
Sewerage	-	-	28,629	-	209,177	-	12,996	-	23,126	-
Solid waste management	6,937	24,158	91,093	15,924	193,116	7,196	63,096	15,324	27,697	7,051
Parks and recreation	2,828	21,676	58,972	19,789	171,076	9,285	39,475	2,282	19,974	2,790
Housing and community development	-	7,253	16,557	1,247	221,807	6,940	29,341	2,233	4,835	1,304
Governmental administration:										
Financial administration	17,179	21,899	57,222	13,569	75,072	26,404	42,521	5,482	29,208	15,335
Judicial and legal	7,312	21,906	58,981	11,360	164,442	21,764	29,583	5,458	19,962	11,294
General public buildings	-	910	24,842	-	-	-	-	-	-	-
Other government administration	4,845	3,130	14,393	6,627	29,482	9,482	15,640	2,327	54,165	3,156
Interest on general debt	18,440	20,861	144,685	7,115	449,430	36,556	127,184	5,874	51,890	6,804
Other and unallocable	17,426	17,257	58,560	17,247	347,930	13,196	116,071	8,855	25,550	14,304
Utility and liquor store expenditure	-	23,349	126,897	43,185	426,878	7,913	128,774	-	150,107	-
Employee retirement expenditure ¹	-	-	-	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year	245,979	368,505	2,560,670	269,650	7,668,390	831,414	2,403,521	74,650	1,108,590	104,949
Long-term debt outstanding	245,979	368,505	2,560,670	269,650	7,658,389	831,414	2,403,521	74,650	1,108,590	104,949
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	203,162	115,715	854,288	98,298	2,110,771	753,609	673,620	55,560	199,349	28,829
Utility	-	82,380	188,039	109,903	1,358,286	-	430,513	-	162,694	-
Long-term debt issued	-	8,437	312,533	84,653	779,392	313,000	340,134	-	320,805	-
Long-term debt retired	17,970	25,923	189,969	44,551	321,703	10,139	126,656	9,265	96,711	3,954
Cash and security holdings	261,674	302,536	2,019,174	402,455	5,027,097	872,061	1,884,851	142,193	816,724	136,023
Contributions to retirement systems	-	-	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 3. Finances of County Governments With a Population of 200,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Florida - Con.									
	Manatee	Marion	Orange	Palm Beach	Pasco	Pinellas	Polk	Sarasota	Seminole	Volusia
	51	52	53	54	55	56	57	58	59	60
Fiscal year ending	09/30	09/30	09/30	09/30	09/30	09/30	09/30	09/30	09/30	09/30
Population (April 1, 2000)	264,002	258,916	896,344	1,131,184	344,765	921,482	483,924	325,957	365,196	443,343
Revenue, total	315,431	161,672	1,158,270	1,205,517	246,539	786,430	328,277	369,860	297,371	297,726
General revenue	288,406	160,687	1,069,305	1,164,914	231,630	729,625	312,367	341,261	289,280	291,849
Intergovernmental revenue	40,590	32,356	189,700	155,919	39,843	110,036	75,159	46,702	48,794	64,712
Federal Government	4,039	1,866	31,653	32,156	4,599	24,074	8,994	6,452	6,313	8,165
State government	33,031	30,104	153,522	123,620	34,735	84,106	65,878	38,544	42,481	55,987
From local governments	3,520	386	4,525	143	509	1,856	287	1,706	-	560
General revenue from own sources	247,816	128,331	879,605	1,008,995	191,787	619,589	237,208	294,559	240,486	227,137
Taxes	114,756	65,821	539,447	522,152	89,385	351,539	128,656	135,425	146,992	132,406
Property	87,843	53,902	335,278	386,064	75,894	250,668	108,926	82,944	83,639	106,995
General sales	11,005	-	-	-	-	58,139	-	23,184	44,135	-
Selective sales	12,364	9,046	180,052	120,881	9,589	32,841	15,507	25,188	15,321	24,026
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	3,544	2,873	24,117	15,207	3,902	9,891	4,223	4,109	3,897	1,385
Current charges	90,377	19,024	121,921	331,934	63,593	169,331	48,385	63,999	47,187	59,389
Miscellaneous revenue	42,683	43,486	218,237	154,909	38,809	98,719	60,167	95,135	46,307	35,342
Utility and liquor store revenue	27,025	985	88,965	40,603	14,909	56,805	15,910	28,599	8,091	5,877
Employee retirement revenue ¹	-	-	-	-	-	-	-	-	-	-
Expenditure, total	304,484	146,947	1,058,006	1,114,383	222,766	811,758	290,789	370,510	240,345	288,021
By character and object:										
Intergovernmental expenditure	5,795	6,073	22,303	26,387	4,758	37,524	2,573	5,067	1,740	3,781
Direct expenditure	298,689	140,874	1,035,703	1,087,996	218,008	774,234	288,216	365,443	238,605	284,240
Current operation	225,527	117,668	676,200	839,130	190,042	534,255	247,042	271,926	190,733	233,387
Capital outlay	50,516	16,951	169,416	152,681	12,114	190,095	23,042	67,495	38,393	28,409
Construction	34,683	9,447	159,332	103,746	10,751	163,452	8,927	66,606	22,478	17,374
Assistance and subsidies	-	1,916	-	-	-	-	-	-	-	-
Interest on debt	22,646	4,339	190,087	96,185	15,852	49,884	18,132	26,022	9,479	22,444
Insurance benefits and repayments	-	-	-	-	-	-	-	-	-	-
Exhibit: Salaries and wages	71,425	65,366	355,939	351,374	61,745	191,000	143,407	127,805	98,364	79,048
By function:										
General expenditure	270,582	145,340	965,680	1,033,401	205,616	749,622	276,703	299,671	229,005	270,937
Current expenditure	229,091	128,389	832,972	907,250	196,219	570,066	253,782	261,834	193,224	246,677
Capital outlay	41,491	16,951	132,708	126,151	9,397	179,556	22,921	37,837	35,781	24,260
Education services:										
Education	-	76	-	-	-	-	-	-	-	-
Elementary and secondary	-	-	-	-	-	-	-	-	-	-
Higher education	-	76	-	-	-	-	-	-	-	-
Libraries	5,974	6,129	18,804	19,834	4,430	6,109	733	6,470	4,256	9,215
Social services and income maintenance:										
Public welfare	2,576	3,821	34,709	15,254	4,061	36,114	7,705	-	6,562	13,715
Hospitals	-	-	-	-	-	-	-	-	-	-
Health	11,562	3,942	22,929	24,263	11,172	61,317	16,560	6,762	3,627	11,006
Transportation:										
Highways	24,104	18,023	118,320	83,020	29,274	58,458	31,633	20,114	42,066	27,486
Air transportation	-	462	-	36,465	-	13,767	-	-	-	6,192
Parking	-	-	-	485	36	-	-	-	-	-
Other transportation	9,118	-	18,877	1,078	-	499	-	-	1,249	-
Public safety:										
Police protection	41,899	26,481	111,696	147,963	35,122	76,374	44,240	42,896	30,709	31,454
Fire protection	-	11,181	74,197	90,268	8,065	14,940	10,248	32,552	17,726	12,274
Correction	18,666	17,143	112,680	63,780	13,081	63,858	29,814	12,046	15,644	21,941
Protective inspection and regulation	-	3,570	12,657	17,040	2,670	4,427	3,701	5,796	2,370	2,226
Environment and housing:										
Natural resources	7,454	774	5,578	21,406	340	24,613	10,176	16,750	1,447	8,279
Sewerage	25,478	551	-	20,713	16,106	82,564	-	21,306	17,173	1,708
Solid waste management	27,147	9,366	41,445	82,201	14,838	58,020	14,626	29,427	16,746	23,108
Parks and recreation	12,192	3,917	30,108	51,807	6,945	28,894	4,445	15,545	2,394	9,747
Housing and community development	4,167	850	27,531	14,695	5,344	12,619	9,959	10,533	1,219	3,150
Governmental administration:										
Financial administration	10,937	11,634	51,559	95,821	9,800	39,858	21,706	19,060	6,068	16,729
Judicial and legal	7,572	5,379	28,603	40,249	9,257	44,899	24,421	4,724	8,778	9,320
General public buildings	-	3,692	10,406	34,790	5,711	6,079	-	-	926	-
Other government administration	10,415	1,191	27,056	14,166	4,610	3,659	4,894	5,016	29,626	4,390
Interest on general debt	16,310	4,339	182,857	90,695	11,591	48,180	15,893	14,484	6,251	22,444
Other and unallocable	35,011	12,819	35,668	67,408	13,163	64,374	25,949	36,190	14,168	36,553
Utility and liquor store expenditure	33,902	1,607	92,326	80,982	17,150	62,136	14,086	70,839	11,340	17,084
Employee retirement expenditure ¹	-	-	-	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year	373,075	83,338	3,124,955	1,576,679	312,530	727,427	343,024	425,492	184,531	414,750
Long-term debt outstanding	372,232	83,338	3,119,341	1,576,679	312,530	727,427	343,024	425,492	184,531	414,750
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	146,622	-	1,897,068	419,973	38,650	387,132	223,724	19,062	-	203,715
Utility	101,254	-	117,130	130,880	73,960	41,670	36,010	189,490	88,465	-
Long-term debt issued	20,677	11,069	746,410	83,665	5,600	22,985	-	85,113	67,495	63,495
Long-term debt retired	28,796	7,149	359,822	94,739	16,372	80,280	13,015	58,856	51,996	45,455
Cash and security holdings	399,303	120,980	2,779,401	1,336,413	247,764	1,028,216	551,762	248,236	280,170	362,613
Contributions to retirement systems	-	-	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 3. Finances of County Governments With a Population of 200,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Georgia						Idaho	Illinois		
	Chatham	Clayton	Cobb	DeKalb	Fulton	Gwinnett	Ada	Cook	DuPage	Kane
	61	62	63	64	65	66	67	68	69	70
Fiscal year ending	06/30	06/30	09/30	12/31	12/31	12/31	09/30	11/30	11/30	11/30
Population (April 1, 2000)	232,048	236,517	607,751	665,865	816,006	588,448	300,904	5,376,741	904,161	404,119
Revenue, total	257,150	204,032	530,314	687,303	1,221,956	652,997	91,853	2,939,197	420,877	111,990
General revenue	234,253	204,032	449,187	492,740	1,034,982	569,241	91,853	2,270,777	419,022	111,990
Intergovernmental revenue	36,540	16,608	40,045	46,493	53,082	30,904	15,361	459,492	119,892	38,434
Federal Government	664	4,214	16,016	19,014	21,032	8,251	671	35,968	14,705	-
State government	34,900	9,336	18,313	25,658	30,359	22,384	14,690	421,270	102,814	37,186
From local governments	976	3,058	5,716	1,821	1,691	269	-	2,254	2,373	1,248
General revenue from own sources	197,713	187,424	409,142	446,247	981,900	538,337	76,492	1,811,285	299,130	73,556
Taxes	152,995	147,173	272,984	306,884	873,581	359,067	42,241	1,310,196	171,405	44,307
Property	69,490	38,393	163,031	153,815	456,788	207,886	41,453	784,178	142,830	42,993
General sales	77,411	93,993	66,540	95,749	376,754	109,613	-	316,553	-	-
Selective sales	4,213	8,270	24,219	27,846	15,159	20,269	-	195,099	18,896	-
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	1,881	6,517	19,194	29,474	24,880	21,299	788	14,366	9,679	1,314
Current charges	7,557	9,167	70,222	93,811	48,605	68,184	27,697	374,997	55,010	15,722
Miscellaneous revenue	37,161	31,084	65,936	45,552	59,714	111,086	6,554	126,092	72,715	13,527
Utility and liquor store revenue	2,798	-	81,127	53,979	57,786	83,756	-	-	1,855	-
Employee retirement revenue ¹	20,099	-	-	140,584	129,188	-	-	668,420	-	-
Expenditure, total	244,884	218,792	584,270	635,247	1,097,350	704,173	79,753	2,521,189	413,224	105,054
By character and object:										
Intergovernmental expenditure	30,726	10,119	33,230	40,730	477,249	14,125	89	19,449	6,300	50
Direct expenditure	214,158	208,673	551,040	594,517	620,101	690,048	79,664	2,501,740	406,924	105,004
Current operation	125,457	121,266	337,272	412,943	445,885	340,138	75,751	1,960,260	285,366	81,431
Capital outlay	82,096	75,401	194,296	129,498	100,507	323,272	3,573	233,432	94,673	20,933
Construction	69,150	64,202	113,213	95,440	89,027	229,287	-	183,296	85,655	9,606
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	3,644	12,006	19,472	23,773	39,980	26,638	340	108,561	26,885	2,640
Insurance benefits and repayments	2,961	-	-	28,303	33,729	-	-	199,487	-	-
Exhibit: Salaries and wages	47,240	63,086	135,810	229,621	241,013	125,219	27,304	1,150,886	133,960	46,809
By function:										
General expenditure	235,731	218,792	515,414	515,200	1,000,126	518,129	79,753	2,321,702	411,723	105,054
Current expenditure	153,640	143,391	344,757	433,198	919,605	321,367	76,180	2,088,270	317,050	84,121
Capital outlay	82,091	75,401	170,657	82,002	80,521	196,762	3,573	233,432	94,673	20,933
Education services:										
Education	-	-	-	-	-	-	89	870	526	-
Elementary and secondary	-	-	-	-	-	-	-	870	526	-
Higher education	-	-	-	-	-	-	89	-	-	-
Libraries	6,678	2,290	8,696	9,243	27,392	19,898	-	-	519	-
Social services and income maintenance:										
Public welfare	913	2,723	4,465	6,894	53,088	4,670	4,071	9,234	35,424	260
Hospitals	-	-	-	21,399	143,450	1,000	-	816,994	-	-
Health	13,913	6,667	9,396	31,440	38,774	11,970	13,667	39,940	28,030	4,930
Transportation:										
Highways	17,718	11,437	141,084	23,472	15,873	63,930	-	82,741	80,282	19,380
Air transportation	-	857	-	8,987	-	1,431	-	-	13,537	-
Parking	-	-	91	-	-	-	-	-	-	-
Other transportation	-	-	-	-	188,653	-	-	-	-	-
Public safety:										
Police protection	16,551	28,576	70,305	71,708	54,597	45,749	20,545	80,287	21,266	12,619
Fire protection	6	13,292	35,654	33,791	27,257	37,226	-	-	-	-
Correction	17,734	9,727	3,584	32,038	45,705	19,864	4,866	323,684	28,475	7,354
Protective inspection and regulation	983	1,340	4,858	5,153	12,248	5,405	-	3,351	11	-
Environment and housing:										
Natural resources	6	466	-	964	461	403	2,853	-	6,836	2,487
Sewerage	23,799	-	57,675	64,913	40,357	111,728	-	-	16,677	-
Solid waste management	2,516	1,741	9,985	22,455	2,531	322	3,940	-	1,942	668
Parks and recreation	2,921	5,641	22,861	16,135	14,900	45,949	428	103,449	44,392	13,218
Housing and community development	34,421	3,272	10,464	10,644	3,882	3,101	-	18,773	9,351	-
Governmental administration:										
Financial administration	5,745	3,999	15,407	30,595	27,099	13,855	8,332	59,134	23,796	5,520
Judicial and legal	9,551	14,786	28,389	35,566	73,883	15,380	8,481	410,105	21,319	20,057
General public buildings	1,852	68,389	17,276	8,834	21,269	18,685	-	75,219	14,271	2,757
Other government administration	22,742	9,309	24,021	39,195	28,450	29,912	4,426	38,109	18,502	4,979
Interest on general debt	3,644	12,006	11,598	13,242	21,745	8,185	340	108,561	26,885	2,640
Other and unallocable	54,038	22,274	39,605	28,532	158,512	59,466	7,715	151,251	19,682	8,185
Utility and liquor store expenditure	6,192	-	68,856	91,744	63,495	186,044	-	-	1,501	-
Employee retirement expenditure ¹	2,961	-	-	28,303	33,729	-	-	199,487	-	-
Debt outstanding at end of fiscal year	63,815	184,744	328,696	490,243	655,513	626,644	3,877	2,080,185	448,645	107,660
Long-term debt outstanding	63,815	184,744	280,696	490,243	655,513	626,644	3,877	2,080,185	448,645	107,660
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	-	94,824	35,076	63,888	110,342	24,804	-	110,175	-	-
Utility	-	-	129,045	250,435	348,360	503,125	-	-	-	-
Long-term debt issued	9,300	4,500	-	126,345	12,119	49,500	-	410,140	94,430	70,000
Long-term debt retired	2,805	25,751	28,210	15,785	26,112	22,125	1,053	151,940	93,873	6,335
Cash and security holdings	228,767	228,371	529,070	1,269,260	1,761,116	977,175	61,406	6,206,005	581,164	152,560
Contributions to retirement systems	2,752	-	-	1,117	32,174	-	-	147,347	-	-

See footnotes at end of table.

Table 3. Finances of County Governments With a Population of 200,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Illinois - Con.						Indiana			Iowa
	Lake	McHenry	Madison	St Clair	Will	Winnebago	Allen	Lake	St Joseph	Polk
	71	72	73	74	75	76	77	78	79	80
Fiscal year ending	11/30	11/30	11/30	12/31	11/30	09/30	12/31	12/31	12/31	06/30
Population (April 1, 2000)	644,356	260,077	258,941	256,082	502,266	278,418	331,849	484,564	265,559	374,601
Revenue, total	290,085	79,814	77,139	76,332	148,335	90,568	140,097	279,112	145,473	255,168
General revenue	266,048	79,814	77,139	76,332	148,335	90,568	140,097	279,112	145,473	255,168
Intergovernmental revenue	86,744	31,494	39,473	30,943	48,033	33,321	34,771	58,075	46,568	47,133
Federal Government	-	1,646	8,029	3,098	1,351	-	2,350	1,560	1,478	7,838
State government	67,298	29,441	26,557	26,430	43,210	27,177	32,034	56,515	45,090	30,681
From local governments	19,446	407	4,887	1,415	3,472	6,144	387	-	-	8,614
General revenue from own sources	179,304	48,320	37,666	45,389	100,302	57,247	105,326	221,037	98,905	208,035
Taxes	109,348	33,889	20,222	21,099	65,890	25,832	73,822	175,770	63,882	103,142
Property	107,367	28,874	19,748	20,437	62,219	24,914	52,580	169,143	60,692	99,146
General sales	-	-	-	-	-	-	-	-	-	-
Selective sales	72	-	-	-	-	-	7,253	5,558	2,862	581
Income	-	-	-	-	-	-	11,121	-	-	-
All other taxes	1,909	5,015	474	662	3,671	918	2,868	1,069	328	3,415
Current charges	47,063	10,700	13,441	9,499	23,112	26,000	10,603	7,774	8,824	53,784
Miscellaneous revenue	22,893	3,731	4,003	14,791	11,300	5,415	20,901	37,493	26,199	51,109
Utility and liquor store revenue	24,037	-	-	-	-	-	-	-	-	-
Employee retirement revenue ¹	-	-	-	-	-	-	-	-	-	-
Expenditure, total	277,001	73,547	78,352	69,080	148,032	93,759	155,269	234,704	132,014	243,291
By character and object:										
Intergovernmental expenditure	53	4,809	2,843	7,992	145	3,516	-	2,385	-	19,955
Direct expenditure	276,948	68,738	75,509	61,088	147,887	90,243	155,269	232,319	132,014	223,336
Current operation	208,718	63,017	65,774	49,976	106,075	78,603	134,008	214,131	104,445	199,815
Capital outlay	56,291	5,605	8,855	7,384	37,128	10,036	12,648	13,351	24,727	12,024
Construction	30,156	282	6,299	2,954	30,206	2,852	5,524	6,830	9,200	10,026
Assistance and subsidies	-	-	-	76	-	-	6,974	4,732	1,528	-
Interest on debt	11,939	116	880	3,652	4,684	1,604	1,639	105	1,314	11,497
Insurance benefits and repayments	-	-	-	-	-	-	-	-	-	-
Exhibit: Salaries and wages	98,837	31,484	37,852	24,859	63,349	49,135	53,130	67,433	37,680	92,088
By function:										
General expenditure	255,132	73,547	78,352	69,080	148,032	93,759	155,269	234,704	132,014	243,291
Current expenditure	198,841	67,942	69,497	61,696	110,904	83,723	142,621	221,353	107,287	231,267
Capital outlay	56,291	5,605	8,855	7,384	37,128	10,036	12,648	13,351	24,727	12,024
Education services:										
Education	475	135	2,387	263	334	382	-	701	-	-
Elementary and secondary	475	135	2,387	263	334	382	-	701	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	123	-	150	-	-	-	467
Social services and income maintenance:										
Public welfare	14,933	5,635	7,543	157	9,997	11,986	29,692	113,640	25,206	16,762
Hospitals	-	-	-	-	-	-	-	-	-	83,070
Health	31,773	11,119	3,768	6,717	14,274	9,821	3,724	2,991	2,050	19,807
Transportation:										
Highways	32,925	5,343	10,896	10,367	19,405	5,606	18,996	13,501	15,448	10,468
Air transportation	-	-	-	2,371	-	-	-	-	12,580	-
Parking	-	-	-	-	161	-	-	90	-	-
Other transportation	-	-	-	-	-	-	-	-	-	-
Public safety:										
Police protection	28,401	12,019	9,178	2,728	15,106	21,295	11,100	13,200	5,949	6,295
Fire protection	-	-	-	-	-	-	-	-	-	-
Correction	2,915	155	5,675	9,134	15,999	5,435	14,939	14,149	8,208	16,206
Protective inspection and regulation	3,142	-	-	-	2,888	-	-	115	82	-
Environment and housing:										
Natural resources	19,719	1	-	-	10,693	-	10,426	1,435	412	4,229
Sewerage	-	-	1,519	-	-	-	393	-	-	37
Solid waste management	-	-	559	-	1,263	-	-	-	-	1,343
Parks and recreation	23,848	-	-	-	-	2,714	10,647	7,132	1,760	4,346
Housing and community development	-	1,480	4,033	-	1,357	15	-	-	94	3,841
Governmental administration:										
Financial administration	12,368	7,094	5,027	4,335	3,230	2,269	3,940	8,962	3,016	10,458
Judicial and legal	19,219	7,886	6,506	3,662	12,368	10,602	15,359	20,200	6,206	8,196
General public buildings	9,992	1,682	1,963	3,069	1,356	1,927	2,777	5,428	1,494	3,023
Other government administration	10,728	5,851	4,889	6,614	4,395	5,646	15,768	5,873	14,963	7,673
Interest on general debt	9,629	116	880	3,652	4,684	1,604	1,639	105	1,314	11,497
Other and unallocable	35,065	15,031	13,529	15,888	30,522	14,307	15,869	27,182	33,232	35,573
Utility and liquor store expenditure	21,869	-	-	-	-	-	-	-	-	-
Employee retirement expenditure ¹	-	-	-	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year	230,011	2,192	13,610	60,316	138,021	27,071	14,155	-	16,895	146,076
Long-term debt outstanding	230,011	2,192	13,610	60,316	138,021	27,071	14,155	-	16,895	146,076
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	-	1,162	-	-	-	-	-	-	-	117,053
Utility	44,766	-	-	-	-	-	-	-	-	-
Long-term debt issued	60,400	1,160	-	1,221	2,862	6,140	-	-	1,790	4,780
Long-term debt retired	8,880	699	1,050	1,775	4,524	4,580	11,510	-	8,151	19,047
Cash and security holdings	266,435	43,077	59,888	67,634	145,218	45,828	63,988	93,874	49,495	221,635
Contributions to retirement systems	-	-	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 3. Finances of County Governments With a Population of 200,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Kansas			Louisiana		Maine	Maryland			
	Johnson	Sedgwick	Jefferson	Caddo	Jefferson	Cumberland	Anne Arundel	Baltimore	Harford	Howard
	81	82	83	84	85	86	87	88	89	90
Fiscal year ending	12/31	12/31	06/30	12/31	12/31	12/31	06/30	06/30	06/30	06/30
Population (April 1, 2000)	451,086	452,869	693,604	252,161	455,466	265,612	489,656	754,292	218,590	247,842
Revenue, total	354,191	260,625	464,366	89,501	921,339	21,159	1,354,032	2,100,077	477,544	722,728
General revenue	354,191	260,625	464,366	88,442	899,373	21,159	1,228,423	1,841,513	470,601	713,969
Intergovernmental revenue	47,050	34,835	57,395	8,826	142,311	4,412	274,527	468,993	158,842	141,779
Federal Government	1,507	-	24,310	808	33,507	-	10,930	63,268	8,093	11,148
State government	43,770	34,802	31,569	7,951	108,804	1,768	260,562	405,066	150,749	130,631
From local governments	1,773	33	1,516	67	-	2,644	3,035	659	-	-
General revenue from own sources	307,141	225,790	406,971	79,616	757,062	16,747	953,896	1,372,520	311,759	572,190
Taxes	197,155	142,177	158,122	62,821	298,010	11,993	724,136	1,084,095	242,522	458,627
Property	115,804	75,339	57,986	52,665	130,826	11,993	373,442	557,444	144,814	263,656
General sales	80,676	66,584	-	4,298	143,456	-	-	-	-	-
Selective sales	-	-	12,858	5,223	12,043	-	28,562	41,782	345	3,959
Income	-	-	81,232	-	-	-	253,197	403,712	87,749	151,175
All other taxes	675	254	6,046	635	11,685	-	68,935	81,157	9,614	39,837
Current charges	95,618	21,512	95,832	10,344	354,742	3,668	148,404	199,663	49,155	70,046
Miscellaneous revenue	14,368	62,101	153,017	6,451	104,310	1,086	81,356	88,762	20,082	43,517
Utility and liquor store revenue	-	-	-	1,059	18,041	-	24,868	-	6,943	8,759
Employee retirement revenue ¹	-	-	-	-	3,925	-	100,741	258,564	-	-
Expenditure, total	334,464	258,825	481,797	84,052	930,614	18,642	1,189,711	1,933,519	485,696	716,914
By character and object:										
Intergovernmental expenditure	89,920	44,925	14,186	-	54	-	38,267	74,704	8,977	9,218
Direct expenditure	244,544	213,900	467,611	84,052	930,560	18,642	1,151,444	1,858,815	476,719	707,696
Current operation	178,149	155,717	230,104	65,714	715,997	16,718	898,692	1,458,416	395,535	582,823
Capital outlay	54,035	4,506	79,647	16,058	146,483	542	152,933	229,116	71,732	84,527
Construction	-	-	64,047	11,791	114,184	542	135,671	181,961	60,720	46,694
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	12,360	53,677	157,860	2,280	66,145	1,382	79,156	72,080	9,452	40,346
Insurance benefits and repayments	-	-	-	-	1,935	-	20,663	99,203	-	-
Exhibit: Salaries and wages	107,392	65,815	24,046	26,376	266,582	7,284	591,754	1,341,140	249,253	271,304
By function:										
General expenditure	334,464	258,825	481,797	82,930	898,777	18,642	1,131,297	1,834,316	470,743	701,415
Current expenditure	280,429	254,319	402,150	67,090	764,970	18,100	978,364	1,605,200	399,011	616,888
Capital outlay	54,035	4,506	79,647	15,840	133,807	542	152,933	229,116	71,732	84,527
Education services:										
Education	-	2,100	-	80	7,411	-	627,471	1,047,789	294,716	397,780
Elementary and secondary	-	-	-	80	7,411	-	561,623	844,327	262,954	363,404
Higher education	-	2,100	-	-	-	-	65,848	203,462	31,762	34,376
Libraries	13,787	-	5,742	10,937	10,384	-	14,619	29,466	9,035	9,892
Social services and income maintenance:										
Public welfare	13,325	925	21,467	217	12,034	-	7,671	11,022	10,442	4,578
Hospitals	-	-	-	5,376	388,708	-	-	-	-	-
Health	18,682	12,203	57,157	2,535	4,999	-	21,551	26,065	3,276	5,827
Transportation:										
Highways	12,199	5,745	6,279	7,809	53,085	-	56,324	50,259	27,821	30,613
Air transportation	2,514	-	57,485	-	-	-	225	-	-	-
Parking	-	-	-	-	-	53	295	2,934	-	-
Other transportation	-	-	17,760	-	9,547	-	-	-	-	-
Public safety:										
Police protection	37,999	10,356	43,443	9,558	52,403	3,561	60,732	114,059	18,947	31,850
Fire protection	-	8,456	-	2,613	26,036	-	56,462	65,469	4,415	23,226
Correction	7,066	20,990	35,846	15,126	50,047	7,910	23,064	17,034	9,872	7,098
Protective inspection and regulation	-	518	1,782	936	7,430	-	8,918	3,665	1,751	4,687
Environment and housing:										
Natural resources	589	2,005	1,560	824	32,622	-	460	10,044	423	861
Sewerage	19,157	1,069	-	804	36,909	-	19,883	89,592	4,197	18,721
Solid waste management	-	-	-	1,557	15,134	-	25,250	40,138	9,551	12,982
Parks and recreation	21,056	12,055	6,748	810	23,433	165	18,939	26,937	10,380	17,322
Housing and community development	2,157	1,136	-	474	16,630	-	5,570	40,013	5,361	9,107
Governmental administration:										
Financial administration	14,815	19,792	5,384	8,492	21,492	112	20,030	17,243	5,813	6,859
Judicial and legal	12,562	8,099	5,378	5,688	21,534	1,261	19,264	14,919	5,466	10,111
General public buildings	4,626	3,856	28,501	2,515	-	1,667	11,012	12,225	2,841	7,697
Other government administration	4,876	2,623	4,396	2,075	8,808	1,250	15,680	22,952	5,405	12,276
Interest on general debt	12,360	53,677	157,860	2,175	66,047	1,382	65,778	72,080	6,373	40,346
Other and unallocable	136,694	93,220	25,009	2,329	34,084	1,281	52,099	120,411	34,658	49,582
Utility and liquor store expenditure	-	-	-	1,122	29,902	-	37,751	-	14,953	15,499
Employee retirement expenditure ¹	-	-	-	-	1,935	-	20,663	99,203	-	-
Debt outstanding at end of fiscal year	211,350	784,589	2,418,349	39,237	1,148,205	23,295	1,393,644	1,141,034	192,670	661,484
Long-term debt outstanding	211,350	784,589	2,328,349	39,237	1,142,735	23,295	1,393,644	1,141,034	192,293	661,484
Education services	-	-	15,370	-	-	-	128,583	120,734	40,694	210,778
Public debt for private purposes	-	660,459	1,931,938	4,275	203,218	-	610,900	435,210	-	46,642
Utility	-	-	-	1,762	1,254	-	230,370	-	60,292	-
Long-term debt issued	22,307	12,495	97,910	5,410	177,995	-	116,427	49,996	-	38,543
Long-term debt retired	18,776	12,568	69,722	5,925	98,617	1,515	68,858	126,932	14,490	42,689
Cash and security holdings	90,885	741,979	2,060,270	42,394	1,309,817	9,009	1,771,525	2,815,603	164,489	243,887
Contributions to retirement systems	-	-	-	-	1,082	-	18,625	17,992	-	-

See footnotes at end of table.

Table 3. Finances of County Governments With a Population of 200,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Maryland - Con.			Massachusetts				Michigan			
	Montgomery	Prince Georges	Barnstable	Bristol	Norfolk	Plymouth	Genesee	Ingham	Kalamazoo	Kent	
	91	92	92	94	95	96	97	98	99	100	
Fiscal year ending	06/30	06/30	06/30	06/30	06/30	06/30	12/31	12/31	12/31	12/31	
Population (April 1, 2000)	873,341	801,515	222,230	534,678	650,308	472,822	436,141	279,320	238,603	574,335	
Revenue, total	3,684,085	2,413,269	70,037	81,426	128,509	104,049	310,280	148,569	168,594	398,284	
General revenue	3,199,837	2,185,646	34,002	43,571	57,960	56,773	276,744	148,492	150,389	357,708	
Intergovernmental revenue	521,221	853,759	17,866	35,528	24,389	43,580	135,285	73,915	77,472	175,683	
Federal Government	86,715	85,796	-	-	-	4,461	43,089	2,334	24,672	5,670	
State government	427,523	698,378	17,866	35,528	24,389	38,999	85,138	64,382	47,145	155,135	
From local governments	6,983	69,585	-	-	-	120	7,058	7,199	5,655	14,878	
General revenue from own sources	2,678,616	1,331,887	16,136	8,043	33,571	13,193	141,459	74,577	72,917	182,025	
Taxes	2,048,992	906,510	10,388	4,300	6,710	5,311	50,769	40,290	32,281	72,941	
Property	1,139,235	468,948	2,563	4,300	4,102	986	48,115	39,007	30,805	69,878	
General sales	-	-	-	-	-	-	-	-	-	-	
Selective sales	43,313	58,596	5,625	-	2,608	4,325	14	-	-	-	
Income	761,149	292,265	-	-	-	-	-	-	-	-	
All other taxes	105,295	86,701	2,200	-	-	-	2,640	1,283	1,476	3,063	
Current charges	400,899	255,286	5,272	2,859	26,614	4,494	76,550	20,183	30,017	66,292	
Miscellaneous revenue	228,725	170,091	476	884	247	3,388	14,140	14,104	10,619	42,792	
Utility and liquor store revenue	222,918	80,786	-	-	-	-	-	77	-	23,070	
Employee retirement revenue ¹	261,330	146,837	36,035	37,855	70,549	47,276	33,536	-	18,205	17,506	
Expenditure, total	3,355,931	2,368,374	50,984	60,526	88,082	78,174	294,733	149,898	147,652	376,809	
By character and object:											
Intergovernmental expenditure	202,019	168,392	-	-	-	-	4,159	4,846	-	4,376	
Direct expenditure	3,153,912	2,199,982	50,984	60,526	88,082	78,174	290,574	145,052	147,652	372,433	
Current operation	2,303,796	1,799,565	29,173	44,848	61,990	46,180	257,165	127,398	132,893	305,061	
Capital outlay	560,585	262,066	327	196	664	645	9,862	12,624	8,534	44,283	
Construction	483,239	182,435	125	171	470	-	6,702	11,148	3,940	27,919	
Assistance and subsidies	-	-	-	-	-	-	235	60	167	119	
Interest on debt	194,968	81,001	86	78	44	-	3,913	4,970	1,613	14,085	
Insurance benefits and repayments	94,563	57,350	21,398	15,404	25,384	31,349	19,399	-	4,445	8,885	
Exhibit: Salaries and wages	1,560,811	1,061,346	13,739	27,335	34,885	25,030	76,896	52,147	31,579	61,841	
By function:											
General expenditure	3,056,722	2,209,718	29,586	45,122	62,698	46,825	275,150	148,497	143,131	349,423	
Current expenditure	2,524,877	1,969,749	29,259	44,926	62,034	46,180	265,288	135,873	134,597	305,140	
Capital outlay	531,845	239,969	327	196	664	645	9,862	12,624	8,534	44,283	
Education services:											
Education	1,431,603	1,090,066	-	4,725	7,514	-	-	-	-	-	
Elementary and secondary	1,301,351	1,036,002	-	4,725	7,514	-	-	-	-	-	
Higher education	130,252	54,064	-	-	-	-	-	-	-	-	
Libraries	38,088	20,404	-	-	-	-	-	1,233	-	5,536	
Social services and income maintenance:											
Public welfare	90,626	3,428	270	-	155	21	17,610	16,860	7,728	14,806	
Hospitals	-	-	326	-	20,867	4,211	-	-	-	27,148	
Health	97,150	38,504	1,550	54	-	-	109,192	27,831	44,274	102,579	
Transportation:											
Highways	106,360	34,527	-	89	484	-	23,160	17,443	15,215	38,764	
Air transportation	42	-	-	-	-	-	-	-	3,707	9,734	
Parking	12,504	2,915	-	-	-	-	32	-	-	-	
Other transportation	62,876	89,266	-	-	-	-	-	2,286	-	-	
Public safety:											
Police protection	128,169	117,555	2,156	279	-	1,135	9,323	12,473	9,858	13,384	
Fire protection	91,280	58,689	273	-	-	23	-	-	-	383	
Correction	47,252	35,998	12,223	34,392	21,863	32,964	14,527	7,186	201	29,756	
Protective inspection and regulation	15,562	5,181	-	-	-	-	-	27	-	-	
Environment and housing:											
Natural resources	2,041	1,775	1,110	70	-	282	3,196	3,726	525	801	
Sewerage	119,580	135,081	-	-	-	-	-	2,164	2,829	-	
Solid waste management	80,377	57,812	-	-	-	-	-	-	134	7,129	
Parks and recreation	139,361	122,722	-	758	656	-	3,422	2,475	950	4,074	
Housing and community development	97,898	40,692	-	-	-	-	-	254	-	-	
Governmental administration:											
Financial administration	13,434	13,863	394	388	389	415	3,521	4,539	1,313	4,907	
Judicial and legal	26,163	35,510	-	-	1,020	-	24,030	17,579	13,138	25,159	
General public buildings	96,724	10,052	1,438	1,933	1,868	1,884	54	424	3,283	3,006	
Other government administration	20,341	20,059	3,180	402	3,098	3,493	5,111	1,697	1,718	2,854	
Interest on general debt	183,603	69,637	86	78	44	-	3,729	4,937	1,537	13,309	
Other and unallocable	155,688	205,982	6,580	1,954	4,740	2,397	58,243	25,363	36,721	46,094	
Utility and liquor store expenditure	204,646	101,306	-	-	-	-	184	1,401	76	18,501	
Employee retirement expenditure ¹	94,563	57,350	21,398	15,404	25,384	31,349	19,399	-	4,445	8,885	
Debt outstanding at end of fiscal year	3,285,965	1,926,397	1,411	489	200	-	75,760	80,965	22,335	345,540	
Long-term debt outstanding	3,229,238	1,893,247	1,411	489	200	-	75,760	80,965	22,335	345,540	
Education services	596,418	156,099	-	54	-	-	-	-	-	-	
Public debt for private purposes	1,034,202	326,337	-	-	-	-	-	-	-	-	
Utility	194,890	194,890	-	-	-	-	2,745	500	1,225	9,330	
Long-term debt issued	212,000	90,621	-	-	-	-	22,160	370	-	61,480	
Long-term debt retired	230,079	163,829	248	815	393	-	11,910	8,095	2,865	18,305	
Cash and security holdings	4,835,296	2,034,183	327,053	192,234	319,232	461,681	481,294	44,299	175,723	797,185	
Contributions to retirement systems	26,523	18,993	16,362	10,537	5,190	17,829	8,030	-	1,651	3,639	

See footnotes at end of table.

Table 3. Finances of County Governments With a Population of 200,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Michigan - Con.						Minnesota			
	Macomb	Oakland	Ottawa	Saginaw	Washtenaw	Wayne	Anoka	Dakota	Hennepin	Ramsey
	101	102	103	104	105	106	107	108	109	110
Fiscal year ending	12/31	09/30	12/31	12/31	12/31	11/30	12/31	12/31	12/31	12/31
Population (April 1, 2000)	788,149	1,194,156	238,314	210,039	322,895	2,061,162	298,084	355,904	1,116,200	511,035
Revenue, total	476,011	866,230	134,517	159,147	176,183	2,111,090	178,039	201,286	1,332,593	436,534
General revenue	358,317	739,146	134,517	159,147	169,084	1,913,833	177,753	201,286	1,332,593	436,534
Intergovernmental revenue	146,884	486,108	73,800	85,507	66,138	1,050,281	80,003	69,694	520,120	177,162
Federal Government	42,526	21,856	7,263	19,368	13,045	111,114	4,667	2,758	35,077	442
State government	100,113	325,074	47,967	56,113	44,490	771,373	67,271	57,144	470,411	160,477
From local governments	4,245	139,178	18,570	10,026	8,603	167,794	8,065	9,792	14,632	16,243
General revenue from own sources	211,433	253,038	60,717	73,640	102,946	863,552	97,750	131,592	812,473	259,372
Taxes	85,046	179,062	27,232	27,409	49,632	294,939	62,919	82,564	420,904	174,340
Property	79,568	168,889	25,671	25,007	44,570	281,500	62,512	81,897	416,690	173,264
General sales	-	-	-	-	-	-	-	-	-	-
Selective sales	-	2,051	-	1,408	-	8,000	-	-	-	-
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	5,478	8,122	1,561	994	5,062	5,439	407	667	4,214	1,076
Current charges	95,971	39,104	19,256	28,555	36,004	316,314	20,799	36,036	334,014	53,504
Miscellaneous revenue	30,416	34,872	14,229	17,676	17,310	252,299	14,032	12,992	57,555	31,528
Utility and liquor store revenue	-	15,842	-	-	-	-	286	-	-	-
Employee retirement revenue ¹	117,694	111,242	-	-	7,099	197,257	-	-	-	-
Expenditure, total	376,234	752,662	133,654	154,776	180,755	2,167,389	192,435	202,364	1,308,114	437,231
By character and object:										
Intergovernmental expenditure	11,644	21,849	-	-	-	115,366	5,107	6,247	429	18,351
Direct expenditure	364,590	730,813	133,654	154,776	180,755	2,052,023	187,328	196,117	1,307,685	418,880
Current operation	329,829	632,385	100,243	135,122	138,995	1,331,133	157,662	131,687	1,147,676	371,163
Capital outlay	14,757	60,023	23,101	16,134	25,770	516,609	23,246	44,228	114,820	33,606
Construction	14,471	48,091	10,164	9,697	18,290	491,628	6,692	36,656	85,305	25,822
Assistance and subsidies	210	-	40	105	49	-	648	17,599	20,825	5,921
Interest on debt	3,494	16,318	10,270	3,415	6,713	112,621	5,772	2,603	24,364	8,190
Insurance benefits and repayments	16,300	22,087	-	-	9,228	91,660	-	-	-	-
Exhibit: Salaries and wages	105,729	166,502	31,346	42,068	52,342	289,003	69,667	65,423	480,668	198,317
By function:										
General expenditure	359,615	724,719	130,274	154,290	170,710	2,075,572	190,130	202,364	1,308,114	436,001
Current expenditure	344,858	664,820	107,173	138,156	144,940	1,558,963	166,885	158,136	1,193,294	402,410
Capital outlay	14,757	59,899	23,101	16,134	25,770	516,609	23,245	44,228	114,820	33,591
Education services:										
Education	-	9,201	-	-	-	-	-	-	-	-
Elementary and secondary	-	9,201	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	2,485	1,463	-	112	458	4,485	8,007	12,609	30,782	6,830
Social services and income maintenance:										
Public welfare	42,748	5,947	3,904	4,184	7,949	180,817	57,641	69,597	244,638	174,396
Hospitals	-	14,216	-	19,764	-	59,452	-	-	324,127	-
Health	118,567	210,041	27,519	40,817	43,905	387,329	4,582	7,493	199,369	22,136
Transportation:										
Highways	44,750	87,021	21,620	18,666	24,534	143,014	26,235	30,337	41,889	20,546
Air transportation	-	1,841	-	890	-	346,991	-	-	-	-
Parking	-	-	-	68	-	-	130	-	198	-
Other transportation	-	-	-	-	-	-	-	-	-	-
Public safety:										
Police protection	23,038	46,901	6,437	4,150	13,921	22,731	14,187	11,816	52,705	19,128
Fire protection	-	-	-	-	-	-	-	-	-	-
Correction	16,330	70,044	4,128	6,018	10,536	170,345	20,212	11,641	107,428	64,371
Protective inspection and regulation	-	-	-	-	1,687	-	740	2,345	-	-
Environment and housing:										
Natural resources	1,044	24,099	830	262	2,862	101,600	538	257	4,840	1,092
Sewerage	21,728	61,848	8,883	5,333	324	106,976	-	-	-	-
Solid waste management	-	-	382	-	-	-	5,106	3,817	46,912	9,468
Parks and recreation	826	13,048	5,760	883	4,829	142,966	6,733	5,149	139	14,326
Housing and community development	-	7,500	-	-	-	5,033	8,604	2,057	5,668	-
Governmental administration:										
Financial administration	8,120	17,221	3,130	2,591	4,105	16,012	8,446	8,693	21,473	23,461
Judicial and legal	29,806	63,252	10,542	14,440	14,688	178,460	11,274	9,307	85,228	46,636
General public buildings	11,176	33,470	2,146	2,322	8,057	-	1,441	9,603	38,726	8,924
Other government administration	9,219	18,272	2,089	1,906	4,129	22,477	6,934	10,122	11,840	7,910
Interest on general debt	3,175	15,416	6,890	2,929	5,896	112,464	5,772	2,603	24,364	8,190
Other and unallocable	26,603	23,918	26,014	28,955	22,830	74,420	3,548	4,918	67,788	8,587
Utility and liquor store expenditure	319	5,856	3,380	486	817	157	2,305	-	-	1,230
Employee retirement expenditure ¹	16,300	22,087	-	-	9,228	91,660	-	-	-	-
Debt outstanding at end of fiscal year	58,600	273,456	160,745	76,115	147,605	2,171,402	91,495	80,825	768,627	121,708
Long-term debt outstanding	58,600	273,456	160,745	76,115	147,605	2,171,402	91,495	80,825	469,878	121,708
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	-	-	-	-	-	-	-	-	181,591	-
Utility	4,705	6,455	63,898	10,015	12,340	2,027	-	-	-	-
Long-term debt issued	2,200	77,065	11,370	8,280	35,255	153,467	12,940	40,950	40,000	5,485
Long-term debt retired	7,960	91,538	18,006	4,314	11,475	158,963	29,825	3,505	37,942	53,488
Cash and security holdings	911,988	1,055,069	103,391	30,503	252,317	2,335,868	85,189	172,112	851,471	269,752
Contributions to retirement systems	9,396	2,861	-	-	1,038	7,775	-	-	-	-

See footnotes at end of table.

Table 3. Finances of County Governments With a Population of 200,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Minnesota - Con.		Mississippi	Missouri			Nebraska		Nevada	
	St Louis	Washington	Hinds	Greene	Jackson	St Charles	St Louis	Douglas	Lancaster	Clark
	111	112	113	114	115	116	117	118	119	120
Fiscal year ending	12/31	12/31	09/30	12/31	12/31	12/31	12/31	06/30	06/30	06/30
Population (April 1, 2000)	200,528	201,130	250,800	240,391	654,880	283,883	1,016,315	463,585	250,291	1,375,765
Revenue, total	214,566	114,367	75,878	50,216	186,932	82,632	540,106	142,539	102,161	2,468,451
General revenue	214,566	114,367	75,878	50,216	186,923	80,794	507,865	142,539	102,161	2,193,335
Intergovernmental revenue	89,642	41,408	17,992	8,080	17,305	34,724	50,469	33,064	25,954	551,990
Federal Government	22,888	-	2,284	1,252	3,155	4,264	14,550	700	3,062	62,901
State government	66,754	41,408	15,708	6,755	12,839	5,851	32,362	29,995	21,918	414,413
From local governments	-	-	-	73	1,311	24,609	3,557	2,369	974	74,676
General revenue from own sources	124,924	72,959	57,886	42,136	169,618	46,070	457,396	109,475	76,207	1,641,345
Taxes	76,947	49,487	39,229	33,123	133,538	35,052	385,385	62,605	35,530	779,947
Property	76,784	47,428	34,480	7,583	64,828	11,937	88,549	50,725	32,490	300,592
General sales	-	-	-	25,091	65,093	22,053	249,579	178	-	105,916
Selective sales	-	-	-	-	2,860	-	38,544	4,837	726	181,451
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	163	2,059	4,749	449	757	1,062	8,713	6,865	2,314	151,988
Current charges	31,815	13,201	4,265	3,584	22,238	6,912	42,554	38,354	13,223	716,119
Miscellaneous revenue	16,162	10,271	14,392	5,429	13,842	4,106	29,457	8,516	27,454	145,279
Utility and liquor store revenue	-	-	-	-	-	1,838	-	-	-	275,116
Employee retirement revenue ¹	-	-	-	-	9	-	32,241	-	-	-
Expenditure, total	204,258	109,085	76,667	45,885	199,638	96,751	470,101	147,861	97,995	2,487,606
By character and object:										
Intergovernmental expenditure	13,464	-	-	-	4,082	-	139,447	4,966	-	13,500
Direct expenditure	190,794	109,085	76,667	45,885	195,556	96,751	330,654	142,895	97,995	2,474,106
Current operation	164,914	104,644	67,613	32,159	146,592	61,875	277,297	137,827	86,877	1,743,074
Capital outlay	18,455	1,350	2,193	11,555	33,603	30,687	12,186	1,147	6,778	542,994
Construction	14,997	775	665	8,868	33,304	23,478	-	829	-	503,948
Assistance and subsidies	5,900	700	-	-	-	126	-	-	-	-
Interest on debt	1,525	2,391	6,861	2,171	12,917	4,063	27,034	3,921	4,340	188,038
Insurance benefits and repayments	-	-	-	-	2,444	-	14,137	-	-	-
Exhibit: Salaries and wages	90,651	49,183	22,660	15,904	52,809	32,101	133,742	62,621	40,197	667,488
By function:										
General expenditure	204,258	109,033	76,667	45,885	197,194	94,837	455,964	147,861	97,995	2,206,794
Current expenditure	185,803	107,683	74,474	34,330	163,591	64,150	443,778	146,714	91,217	1,673,746
Capital outlay	18,455	1,350	2,193	11,555	33,603	30,687	12,186	1,147	6,778	533,048
Education services:										
Education	-	-	2,746	-	-	-	-	58	-	-
Elementary and secondary	-	-	2,746	-	-	-	-	58	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	-	3,773	-	-	-	-	-	1,269	428	636
Social services and income maintenance:										
Public welfare	85,231	27,434	2,563	1,581	7,014	1,236	14,157	5,148	16,024	58,972
Hospitals	-	-	-	-	13,007	-	-	26,325	-	338,420
Health	6,592	8,187	5,979	1,176	10,752	2,577	36,435	7,871	5,721	36,567
Transportation:										
Highways	40,675	15,574	10,757	12,956	12,713	22,310	41,842	11,847	8,847	407,645
Air transportation	-	-	-	-	-	411	6,948	-	-	94,612
Parking	36	-	-	-	-	-	-	-	-	731
Other transportation	164	-	-	-	-	-	37,131	-	-	-
Public safety:										
Police protection	17,663	17,640	11,188	3,227	8,846	11,739	48,244	13,503	5,445	262,268
Fire protection	419	-	2,448	-	-	-	-	-	-	76,893
Correction	5,357	5,240	3,847	6,485	31,247	5,140	17,178	17,368	12,266	163,015
Protective inspection and regulation	224	-	-	350	-	1,471	5,680	-	-	20,997
Environment and housing:										
Natural resources	8,108	667	-	138	155	356	-	-	1,003	114,252
Sewerage	-	-	-	264	7,791	-	-	-	-	27,347
Solid waste management	3,942	-	773	-	-	-	-	10,605	-	-
Parks and recreation	1,495	1,930	1,482	-	38,229	20,529	18,772	3,987	695	140,897
Housing and community development	4,149	-	864	-	-	886	14,977	-	-	14,359
Governmental administration:										
Financial administration	7,328	4,557	6,359	2,025	9,351	4,808	14,904	8,389	5,736	19,920
Judicial and legal	7,684	7,466	6,359	4,835	27,763	12,167	26,989	15,865	9,462	107,751
General public buildings	2,364	4,062	3,509	3,590	4,513	2,880	17,590	-	2,912	88,820
Other government administration	4,161	3,434	5,701	2,167	4,437	2,988	7,598	1,407	1,517	42,582
Interest on general debt	1,525	2,391	6,861	2,171	12,917	4,063	27,034	3,921	4,340	163,611
Other and unallocable	7,141	6,678	5,231	4,920	8,459	1,276	120,485	20,298	23,599	26,499
Utility and liquor store expenditure	-	52	-	-	-	-	1,914	-	-	280,812
Employee retirement expenditure ¹	-	-	-	-	2,444	-	14,137	-	-	-
Debt outstanding at end of fiscal year	25,060	19,985	91,143	31,866	222,290	91,007	448,175	56,120	61,167	4,378,569
Long-term debt outstanding	25,060	19,985	91,143	31,866	222,290	91,007	448,175	56,120	61,167	4,378,569
Education services	-	-	513	-	-	-	-	-	-	-
Public debt for private purposes	3,450	-	59,800	17,421	122,830	25,432	164,455	28,535	50,525	446,425
Utility	-	-	-	-	-	-	-	-	-	713,023
Long-term debt issued	4,007	-	-	-	32,765	203	44,265	-	-	545,910
Long-term debt retired	1,315	19,870	2,507	1,230	13,214	17,111	46,655	4,410	2,393	185,313
Cash and security holdings	74,754	40,686	72,559	51,633	289,754	98,083	914,782	81,885	77,058	2,962,044
Contributions to retirement systems	-	-	-	-	4,735	-	9,241	-	-	-

See footnotes at end of table.

Table 3. Finances of County Governments With a Population of 200,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Nevada - Con		New Hampshire				New Jersey				
	Washoe	Hillsborough	Rockingham	Atlantic	Bergen	Burlington	Camden	Essex	Gloucester	Hudson	
	121	122	123	124	125	126	127	128	129	130	
Fiscal year ending	06/30	06/30	12/31	12/31	12/31	06/30	06/30	12/31	06/30	06/30	
Population (April 1, 2000)	339,486	380,841	277,359	252,552	884,118	423,394	508,932	793,633	254,673	608,975	
Revenue, total	367,049	61,968	42,557	166,964	652,414	201,155	457,527	710,944	156,545	406,412	
General revenue	355,960	61,968	42,557	166,964	652,414	201,155	457,527	710,944	156,545	406,412	
Intergovernmental revenue	122,232	994	13,285	53,989	244,112	50,044	141,835	369,529	51,282	177,365	
Federal Government	18,192	-	766	1,345	61,228	1,743	4,815	11,747	11,219	6,649	
State government	94,203	994	11,712	52,644	174,578	48,301	136,826	355,691	40,063	170,696	
From local governments	9,837	-	807	-	8,306	-	194	2,091	-	20	
General revenue from own sources	233,728	60,974	29,272	112,975	408,302	151,111	315,692	341,415	105,263	229,047	
Taxes	172,682	34,751	21,788	88,502	194,983	111,748	172,003	279,810	73,180	176,140	
Property	115,204	34,751	21,016	88,478	194,983	106,980	172,003	279,810	72,497	175,019	
General sales	12,162	-	-	-	-	-	-	-	-	-	
Selective sales	36,578	-	-	-	-	-	-	-	-	-	
Income	-	-	-	-	-	-	-	-	-	-	
All other taxes	8,738	-	772	24	-	4,768	-	-	683	1,121	
Current charges	36,949	24,086	6,199	17,550	196,914	33,767	109,042	40,166	19,250	32,912	
Miscellaneous revenue	24,097	2,137	1,285	6,923	16,405	5,596	34,647	21,439	12,833	19,995	
Utility and liquor store revenue	11,089	-	-	-	-	-	-	-	-	-	
Employee retirement revenue ¹	-	-	-	-	-	-	-	-	-	-	
Expenditure, total	341,186	55,457	39,620	155,504	672,477	240,458	457,837	686,864	187,560	363,048	
By character and object:											
Intergovernmental expenditure	2,426	16,074	12,365	708	30,912	8,400	24,468	44,123	685	27,298	
Direct expenditure	338,760	39,383	27,255	154,796	641,565	232,058	433,369	642,741	186,875	335,750	
Current operation	258,838	39,049	26,049	145,348	569,820	189,671	337,504	387,749	145,596	252,363	
Capital outlay	57,463	-	355	6,382	38,111	33,756	9,804	51,261	19,028	14,574	
Construction	2,332	-	89	4,777	28,962	19,283	7,224	43,163	15,985	11,886	
Assistance and subsidies	-	-	14	-	20,810	649	67,268	180,000	10,617	56,409	
Interest on debt	22,459	334	837	3,066	12,824	7,982	18,793	23,731	11,634	12,404	
Insurance benefits and repayments	-	-	-	-	-	-	-	-	-	-	
Exhibit: Salaries and wages	132,532	21,685	17,780	55,476	282,310	87,406	142,873	235,062	60,938	118,888	
By function:											
General expenditure	311,915	55,457	39,620	155,504	672,477	240,458	457,837	686,864	187,560	363,048	
Current expenditure	256,902	55,457	39,625	149,122	634,366	206,702	448,033	635,603	168,532	348,474	
Capital outlay	55,013	-	355	6,382	38,111	33,756	9,804	51,261	19,028	14,574	
Education services:											
Education	-	-	-	56,226	169,528	81,290	84,856	81,105	65,827	64,287	
Elementary and secondary	-	-	-	27,449	104,496	54,813	31,147	29,955	40,915	39,721	
Higher education	-	-	-	28,777	65,032	26,477	53,709	51,150	24,912	24,566	
Libraries	7,791	42	-	3,990	-	6,100	3,500	-	-	-	
Social services and income maintenance:											
Public welfare	28,278	36,654	25,923	17,430	96,913	11,078	123,663	251,942	25,536	87,281	
Hospitals	-	-	-	694	150,095	18,108	29,931	66,526	281	31,737	
Health	17,886	-	43	1,919	13,310	5,871	16,625	1,494	5,592	9,692	
Transportation:											
Highways	49,608	-	-	2,910	3,524	18,736	8,549	31,350	6,960	11,263	
Air transportation	-	-	699	-	-	-	-	-	-	-	
Parking	-	-	-	-	-	-	-	-	-	-	
Other transportation	-	-	-	808	225	-	-	-	-	-	
Public safety:											
Police protection	32,281	2,918	1,481	5,600	23,117	3,792	15,569	17,500	5,006	10,899	
Fire protection	-	-	6	25	-	-	-	-	111	2	
Correction	36,687	9,914	4,889	14,082	31,123	12,778	24,798	59,743	6,103	34,605	
Protective inspection and regulation	4,214	-	-	-	239	179	319	38	269	-	
Environment and housing:											
Natural resources	1,499	505	68	377	-	20	278	-	344	332	
Sewerage	1,963	-	26	-	-	-	-	-	-	-	
Solid waste management	-	-	-	-	-	15,479	34,641	-	-	-	
Parks and recreation	36,476	-	-	1,765	8,300	166	3,072	17,060	7,887	3,809	
Housing and community development	89	-	-	303	29,282	347	1,464	8,231	12,870	509	
Governmental administration:											
Financial administration	13,141	2,033	362	1,334	5,249	1,310	2,518	2,867	2,420	2,527	
Judicial and legal	33,572	2,377	2,115	9,191	23,402	7,294	19,103	51,985	4,646	15,357	
General public buildings	15,728	359	1,428	2,850	17,569	5,620	2,211	15,303	4,172	13,222	
Other government administration	9,709	233	1,430	4,289	9,642	4,563	6,286	6,324	2,861	3,863	
Interest on general debt	21,798	334	837	3,066	12,824	7,982	18,793	23,731	11,634	12,404	
Other and unallocable	1,195	88	313	28,645	78,135	39,745	61,661	51,665	25,041	61,259	
Utility and liquor store expenditure	29,271	-	-	-	-	-	-	-	-	-	
Employee retirement expenditure ¹	-	-	-	-	-	-	-	-	-	-	
Debt outstanding at end of fiscal year	438,710	1,400	9,204	40,557	205,464	229,197	274,991	437,323	202,840	245,904	
Long-term debt outstanding	438,710	1,400	9,204	40,557	205,464	188,655	270,080	410,143	196,010	245,904	
Education services	-	-	-	7,070	8,917	51,425	515	45,615	3,631	10,199	
Public debt for private purposes	128,795	-	-	-	18,728	-	183,954	-	99,010	86,960	
Utility	8,346	-	-	-	-	-	-	-	-	-	
Long-term debt issued	109,400	-	19	-	19,712	15,000	-	4,500	-	9,759	
Long-term debt retired	22,871	2,800	1,330	8,165	35,145	15,995	12,160	38,832	15,229	15,261	
Cash and security holdings	394,329	16,879	13,535	46,929	184,581	90,773	240,854	125,012	144,418	218,783	
Contributions to retirement systems	-	-	-	-	-	-	-	-	-	-	

See footnotes at end of table.

Table 3. Finances of County Governments With a Population of 200,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	New Jersey - Con.								New Mexico	New York
	Mercer	Middlesex	Monmouth	Morris	Ocean	Passaic	Somerset	Union	Bernalillo	Albany
	131	132	133	134	135	136	137	138	139	140
Fiscal year ending	06/30	06/30	12/31	12/31	12/31	12/31	12/31	06/30	06/30	12/31
Population (April 1, 2000)	350,761	750,162	615,301	470,212	510,916	489,049	297,490	522,541	556,678	294,565
Revenue, total	277,809	344,661	443,129	227,280	275,693	310,552	213,519	380,848	164,402	459,631
General revenue	277,809	344,661	443,129	227,280	275,693	307,255	213,519	380,848	164,402	459,631
Intergovernmental revenue	106,690	112,499	98,406	57,006	76,446	132,982	66,680	157,460	35,478	129,382
Federal Government	1,153	13,008	5,785	3,336	6,149	584	2,306	4,603	5,553	290
State government	105,537	96,189	89,012	53,409	57,492	132,170	51,721	149,138	29,925	113,741
From local governments	-	3,302	3,609	261	12,805	228	12,653	3,719	-	15,351
General revenue from own sources	171,119	232,162	344,723	170,274	199,247	174,273	146,839	223,388	128,924	330,249
Taxes	119,981	186,606	223,222	124,639	161,724	156,972	115,492	150,684	100,393	222,119
Property	119,185	182,975	208,783	124,250	161,724	154,500	115,490	150,684	65,896	39,289
General sales	-	-	-	-	-	-	-	-	33,193	178,201
Selective sales	-	-	-	-	-	-	-	-	-	3,689
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	796	3,631	14,439	389	-	2,472	2	-	1,304	940
Current charges	42,277	32,207	94,581	37,349	27,995	13,820	24,532	57,925	4,964	86,464
Miscellaneous revenue	8,861	13,349	26,920	8,286	9,528	3,481	6,815	14,779	23,567	21,666
Utility and liquor store revenue	-	-	-	-	-	-	-	-	-	-
Employee retirement revenue ¹	-	-	-	-	-	3,297	-	-	-	-
Expenditure, total	295,158	371,328	496,359	254,722	225,953	293,756	196,052	344,995	168,394	439,754
By character and object:										
Intergovernmental expenditure	16,032	1,755	26,300	12,792	1,874	20,028	7,211	18,169	34,614	142,106
Direct expenditure	279,126	369,573	470,059	241,930	224,079	273,728	188,841	326,826	133,780	297,648
Current operation	232,036	279,912	386,524	178,106	186,045	218,831	148,403	288,956	99,809	240,609
Capital outlay	28,372	44,442	72,208	48,878	15,742	18,379	27,373	9,541	19,950	6,365
Construction	16,721	27,069	65,545	42,713	12,910	11,860	26,529	3,351	15,274	4,057
Assistance and subsidies	18,136	31,110	1,427	5,129	6,959	20,600	5,721	21,149	-	36,935
Interest on debt	582	14,109	9,818	9,817	15,333	12,685	7,344	7,180	14,021	13,739
Insurance benefits and repayments	-	-	82	-	-	3,233	-	-	-	-
Exhibit: Salaries and wages	90,966	148,107	162,948	103,614	76,365	91,785	61,965	243,741	49,548	93,491
By function:										
General expenditure	295,158	371,328	496,277	254,722	225,953	290,523	196,052	344,995	168,394	439,754
Current expenditure	266,786	326,886	424,069	205,844	210,211	272,144	168,679	335,454	148,444	433,389
Capital outlay	28,372	44,442	72,208	48,878	15,742	18,379	27,373	9,541	19,950	6,365
Education services:										
Education	82,639	99,576	112,643	53,556	59,882	68,927	51,768	83,545	-	16,052
Elementary and secondary	41,032	37,369	26,573	10,848	17,543	36,196	12,049	28,177	-	10,697
Higher education	41,607	62,207	86,070	42,708	42,339	32,731	39,719	55,368	-	5,355
Libraries	5,835	-	9,903	3,623	-	-	4,193	-	-	-
Social services and income maintenance:										
Public welfare	64,680	69,013	57,382	32,805	45,120	83,218	18,622	59,997	1,645	188,918
Hospitals	16,032	5,647	11,476	14,158	820	-	6,024	40,606	19,898	-
Health	5,998	16,765	9,428	6,881	3,589	3,370	16,413	7,170	4,078	25,243
Transportation:										
Highways	12,935	2,716	17,272	14,242	14,171	6,976	24,739	3,403	20,136	12,117
Air transportation	3,583	-	-	-	93	-	-	-	-	13,695
Parking	-	568	-	-	-	-	-	-	-	-
Other transportation	-	-	-	-	-	-	-	-	-	1,092
Public safety:										
Police protection	5,882	11,628	10,724	8,416	6,314	7,583	3,123	10,885	25,943	7,771
Fire protection	356	568	378	341	18	255	-	-	7,068	-
Correction	21,962	22,378	35,690	32,052	13,472	47,441	8,896	28,673	18,249	26,123
Protective inspection and regulation	-	486	344	-	1,972	-	93	177	-	-
Environment and housing:										
Natural resources	207	243	781	1,169	423	-	241	207	3,779	-
Sewerage	-	-	-	-	-	-	-	-	3,585	6,629
Solid waste management	-	1,107	39,093	-	1,588	138	2,954	234	2,323	-
Parks and recreation	1,731	7,560	20,123	7,828	4,451	1,266	4,919	8,760	8,375	5,026
Housing and community development	582	6,930	4,861	3,416	4,051	-	79	2,614	7,445	237
Governmental administration:										
Financial administration	2,502	7,474	6,301	2,920	4,533	4,017	3,072	4,858	10,047	2,594
Judicial and legal	17,253	15,687	16,036	9,480	10,535	13,150	6,045	15,119	1,093	5,761
General public buildings	6,050	7,211	20,524	-	7,577	5,169	4,306	14,150	3,460	3,924
Other government administration	3,251	4,225	4,671	8,912	4,867	2,745	4,854	5,883	8,299	5,281
Interest on general debt	582	14,109	9,818	9,817	15,333	12,685	7,344	7,180	14,021	13,739
Other and unallocable	43,098	77,437	108,829	45,106	27,144	33,583	28,367	51,534	8,950	105,552
Utility and liquor store expenditure	-	-	-	-	-	-	-	-	-	-
Employee retirement expenditure ¹	-	-	82	-	-	3,233	-	-	-	-
Debt outstanding at end of fiscal year	47,144	234,142	208,994	224,290	293,528	292,317	151,955	191,221	236,703	190,786
Long-term debt outstanding	2,194	232,287	208,994	187,948	293,528	238,971	147,243	191,221	236,703	190,786
Education services	-	24,850	14,839	-	800	18,332	-	7,172	-	-
Public debt for private purposes	-	86,400	-	-	-	-	21,500	64,350	33,277	22,153
Utility	-	-	-	-	-	-	-	-	-	-
Long-term debt issued	-	22,920	34,200	27,677	25,644	18,765	37,000	43,434	-	-
Long-term debt retired	7,504	18,505	27,285	13,548	21,869	13,063	18,177	12,919	8,888	33,904
Cash and security holdings	34,815	140,147	242,082	85,873	185,694	88,174	116,196	137,082	90,283	171,236
Contributions to retirement systems	-	-	100	-	-	-	-	-	-	-

See footnotes at end of table.

Table 3. Finances of County Governments With a Population of 200,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	New York - Con.									
	Broome	Dutchess	Erie	Monroe	Nassau	Niagara	Oneida	Onondaga	Orange	Rockland
	141	142	143	144	145	146	147	148	149	150
Fiscal year ending	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Population (April 1, 2000)	200,536	280,150	950,265	735,343	1,334,544	219,846	235,469	458,336	341,367	286,753
Revenue, total	326,907	324,901	1,408,819	1,149,014	2,501,443	295,413	306,147	762,368	419,235	522,471
General revenue	324,902	324,873	1,363,249	1,107,294	2,501,443	291,094	306,147	737,093	419,235	520,012
Intergovernmental revenue	111,638	86,871	344,044	352,803	624,559	85,101	113,052	217,068	116,134	136,134
Federal Government	1,846	3,357	7,374	16,100	39,423	1,438	5,145	7,746	5,782	8,635
State government	99,715	81,989	326,595	326,983	585,031	72,763	93,237	186,586	106,647	123,879
From local governments	10,077	1,525	10,075	9,720	105	10,900	14,670	22,736	3,705	3,620
General revenue from own sources	213,264	238,002	1,019,205	754,491	1,876,884	205,993	193,095	520,025	303,101	383,878
Taxes	132,701	160,345	592,994	467,041	1,402,533	118,380	123,408	313,809	193,428	258,776
Property	47,759	60,537	242,098	201,152	630,905	58,605	49,595	146,516	78,640	49,384
General sales	81,887	94,867	334,982	259,096	758,225	58,420	69,400	161,479	112,327	198,116
Selective sales	897	1,626	4,964	96	3,164	-	487	3,802	470	702
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	2,158	3,315	10,950	6,697	10,239	1,355	3,926	2,012	1,991	10,574
Current charges	69,281	60,473	355,776	198,735	346,099	47,149	49,961	151,069	76,133	103,037
Miscellaneous revenue	11,282	17,184	70,435	88,715	128,252	40,464	19,726	55,147	33,540	22,065
Utility and liquor store revenue	2,005	28	45,570	41,720	-	4,319	-	25,275	-	2,459
Employee retirement revenue ¹	-	-	-	-	-	-	-	-	-	-
Expenditure, total	315,448	338,725	1,389,499	1,183,927	2,614,834	291,862	303,134	807,762	490,801	488,750
By character and object:										
Intergovernmental expenditure	75,449	50,879	320,474	226,720	351,082	64,787	56,382	137,408	91,235	39,408
Direct expenditure	239,999	287,846	1,069,025	957,207	2,263,752	227,075	246,752	670,354	399,566	449,342
Current operation	209,026	244,874	882,585	735,489	1,869,827	191,372	198,879	534,990	318,398	397,278
Capital outlay	7,311	26,442	45,133	42,969	197,075	9,807	23,869	75,130	45,201	29,130
Construction	6,011	21,887	40,318	37,367	155,029	4,550	22,443	66,738	42,891	23,127
Assistance and subsidies	16,234	11,129	97,668	112,479	46,837	19,897	16,120	35,438	27,275	13,836
Interest on debt	7,428	5,401	43,639	66,270	150,013	5,999	7,884	24,796	8,692	9,098
Insurance benefits and repayments	-	-	-	-	-	-	-	-	-	-
Exhibit: Salaries and wages	66,127	78,392	322,549	196,774	963,380	55,806	60,580	164,702	91,152	128,312
By function:										
General expenditure	309,677	331,081	1,357,132	1,158,766	2,589,928	286,081	302,706	784,920	490,270	472,595
Current expenditure	302,366	304,639	1,311,999	1,115,797	2,417,759	276,471	278,837	710,310	445,069	443,465
Capital outlay	7,311	26,442	45,133	42,969	172,169	9,610	23,869	74,610	45,201	29,130
Education services:										
Education	38,279	48,886	110,199	123,141	208,286	41,554	41,285	73,369	44,895	64,278
Elementary and secondary	6,362	-	35,590	30,246	74,820	5,552	3,799	19,871	12,162	17,656
Higher education	31,917	48,886	74,609	92,895	133,466	36,002	37,486	53,498	32,733	46,622
Libraries	2,818	2,396	2,133	9,535	180	-	1,282	9,404	-	-
Social services and income maintenance:										
Public welfare	109,395	78,407	491,946	411,630	493,087	92,359	98,256	235,747	173,144	102,789
Hospitals	-	-	225,823	42,227	314,975	-	-	-	-	71,564
Health	14,831	42,977	50,204	51,532	118,682	20,031	17,622	51,428	34,378	26,895
Transportation:										
Highways	8,247	12,419	52,896	35,229	70,734	8,747	19,653	37,883	14,641	17,677
Air transportation	2,108	1,340	-	10,418	-	89	1,730	-	747	-
Parking	-	54	-	921	-	-	179	-	-	-
Other transportation	-	-	17,332	3,524	49,851	443	2,182	2,410	-	-
Public safety:										
Police protection	6,979	8,053	31,934	41,280	498,447	12,698	8,357	32,647	35,827	16,213
Fire protection	-	1,847	934	1,224	21,343	143	201	340	426	3,366
Correction	17,759	26,291	57,064	68,441	154,642	15,636	20,066	58,675	24,370	23,301
Protective inspection and regulation	-	-	-	1,347	-	46	46	-	-	-
Environment and housing:										
Natural resources	488	1,364	87	-	2,237	-	856	1,807	1,221	753
Sewerage	-	-	22,003	30,423	93,484	4,419	6,052	58,228	3,392	12,524
Solid waste management	1,736	858	-	9,096	774	8,675	-	-	8,645	151
Parks and recreation	4,446	2,631	15,887	17,230	81,748	3,481	1,261	15,177	5,126	3,459
Housing and community development	334	16,073	3,242	6,261	27,380	212	16,953	2,418	2,111	10,109
Governmental administration:										
Financial administration	2,658	2,600	8,553	7,659	46,270	1,793	1,894	6,287	4,011	4,092
Judicial and legal	3,894	5,343	18,919	29,029	53,665	3,208	4,372	13,720	8,844	8,732
General public buildings	2,714	3,472	14,360	-	22,971	3,518	3,567	10,524	4,838	2,070
Other government administration	3,545	5,234	12,861	11,319	21,465	3,464	5,254	8,183	9,447	11,481
Interest on general debt	7,428	5,401	43,579	62,671	150,013	4,054	7,882	24,603	8,635	9,094
Other and unallocable	82,018	65,435	177,176	184,629	159,694	61,511	43,756	142,070	105,572	84,047
Utility and liquor store expenditure	5,771	7,644	32,367	25,161	24,906	5,781	428	22,842	531	16,155
Employee retirement expenditure ¹	-	-	-	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year	122,509	298,585	948,680	1,480,698	3,665,448	159,671	239,402	385,440	312,500	187,948
Long-term debt outstanding	104,609	261,823	945,641	1,464,823	3,138,335	152,052	223,385	372,601	312,500	181,948
Education services	-	410	-	41,988	57,065	4,115	12,673	-	1,152	-
Public debt for private purposes	41,435	207,543	237,158	383,369	217,920	72,902	142,969	152,081	82,789	51,580
Utility	-	-	649	43,005	-	30,970	-	4,175	932	70
Long-term debt issued	-	189,375	311,305	470,032	778,615	8,730	112,005	48,295	52,160	11,000
Long-term debt retired	11,527	7,131	50,252	106,585	266,877	11,778	28,858	42,532	11,611	21,028
Cash and security holdings	153,887	275,522	552,255	615,744	1,149,492	138,738	199,686	251,256	236,590	206,265
Contributions to retirement systems	-	-	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 3. Finances of County Governments With a Population of 200,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding.)

Item	New York - Con.					North Carolina				
	Saratoga	Suffolk	Westchester	Buncombe	Cumberland	Durham	Forsyth	Guilford	Mecklenburg	Wake
	151	152	153	154	155	156	157	158	159	160
Fiscal year ending	12/31	12/31	12/31	06/30	06/30	06/30	06/30	06/30	06/30	06/30
Population (April 1, 2000)	200,635	1,419,369	923,459	206,330	302,963	223,314	306,067	421,048	695,454	627,846
Revenue, total	173,432	1,969,616	1,867,814	409,848	758,475	569,087	533,672	730,083	1,500,163	1,182,738
General revenue	173,397	1,861,034	1,859,770	409,848	749,247	555,601	533,672	729,953	1,457,240	1,152,452
Intergovernmental revenue	37,540	476,089	441,091	218,116	339,235	345,442	313,015	405,696	687,076	572,652
Federal Government	1,007	16,334	8,056	9,095	12,840	1,770	4,876	3,954	12,070	12,479
State government	34,357	453,261	416,070	206,477	325,862	343,672	286,177	396,081	672,351	555,992
From local governments	2,176	6,494	16,965	2,544	533	-	21,962	5,661	2,655	4,181
General revenue from own sources	135,857	1,384,945	1,418,679	191,732	410,012	210,159	220,657	324,257	770,164	579,800
Taxes	92,944	1,159,349	758,083	136,149	155,077	168,965	186,422	255,502	617,316	429,253
Property	24,747	408,226	471,385	95,063	111,280	132,046	140,062	193,079	450,367	315,516
General sales	62,581	728,881	276,270	35,438	37,230	30,345	43,243	54,696	145,555	86,374
Selective sales	2,808	2,782	8,654	2,879	4,003	4,345	442	3,969	2,553	21,434
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	2,808	19,460	1,774	2,769	2,564	2,229	2,675	3,758	18,841	5,929
Current charges	32,506	122,491	626,002	45,125	226,973	23,995	26,516	45,677	111,440	79,025
Miscellaneous revenue	10,407	103,105	34,594	10,458	27,962	17,199	7,719	23,078	41,408	71,522
Utility and liquor store revenue	35	108,582	8,044	-	9,228	13,486	-	130	42,923	30,286
Employee retirement revenue ¹	-	-	-	-	-	-	-	-	-	-
Expenditure, total	186,610	2,065,866	1,921,106	416,602	814,206	471,850	568,638	778,173	1,682,100	1,235,294
By character and object:										
Intergovernmental expenditure	62,524	365,001	230,343	21,710	26,321	22,840	38,392	56,077	133,112	77,119
Direct expenditure	124,086	1,700,865	1,690,763	394,892	787,885	449,010	530,246	722,096	1,548,988	1,158,175
Current operation	103,193	1,432,147	1,440,001	344,517	685,993	410,757	453,690	608,214	1,162,203	895,517
Capital outlay	11,774	127,820	100,321	37,982	88,448	16,963	44,127	72,981	236,320	188,147
Construction	5,700	91,761	91,366	28,480	72,099	12,217	29,649	52,632	191,642	153,909
Assistance and subsidies	5,025	65,918	119,448	3,200	130	6,865	22,122	30,362	91,482	1,997
Interest on debt	4,094	74,980	30,993	9,193	13,314	14,425	10,307	10,539	58,983	72,514
Insurance benefits and repayments	-	-	-	-	-	-	-	-	-	-
Exhibit: Salaries and wages	39,398	728,136	474,352	201,388	390,661	219,081	295,736	380,346	675,202	535,513
By function:										
General expenditure	184,764	1,922,697	1,889,654	416,556	806,363	459,068	568,638	776,901	1,645,774	1,209,320
Current expenditure	174,168	1,839,190	1,789,550	378,620	717,915	442,105	524,511	703,920	1,409,470	1,022,866
Capital outlay	10,596	83,507	100,104	37,936	88,448	16,963	44,127	72,981	236,304	186,454
Education services:										
Education	11,158	233,649	75,380	235,733	392,112	239,873	344,994	496,762	906,922	779,658
Elementary and secondary	7,197	116,948	-	209,697	345,628	220,779	309,035	455,064	827,562	740,552
Higher education	3,961	116,701	75,380	26,036	46,484	19,094	35,959	41,698	79,360	39,106
Libraries	33	-	475	4,153	7,345	5,493	6,508	478	25,677	12,194
Social services and income maintenance:										
Public welfare	57,740	348,905	380,987	29,997	62,184	74,992	48,397	79,101	174,417	77,362
Hospitals	-	-	445,782	-	184,000	4,694	-	-	-	-
Health	12,321	141,931	176,072	44,054	39,302	24,163	60,228	72,386	99,059	75,382
Transportation:										
Highways	13,226	31,058	35,020	-	250	-	-	-	134	-
Air transportation	25	427	16,083	-	-	-	-	-	-	-
Parking	-	-	-	-	-	-	-	-	-	-
Other transportation	-	21,260	40,249	-	-	-	-	-	-	-
Public safety:										
Police protection	6,293	338,901	22,652	12,057	32,001	9,063	10,763	15,432	10,035	17,415
Fire protection	129	6,572	2,450	8,631	6,102	6,340	4,650	7,498	2,400	9,640
Correction	5,230	88,188	107,251	5,869	4,942	9,803	12,989	12,993	72,666	11,150
Protective inspection and regulation	49	-	-	894	1,099	600	-	2,760	14,685	2,406
Environment and housing:										
Natural resources	879	6,931	833	1,611	430	655	590	895	5,399	3,210
Sewerage	7,264	39,309	62,005	-	100	3,432	-	430	-	240
Solid waste management	5,391	212	56,926	4,395	6,624	1,335	-	746	27,720	15,928
Parks and recreation	867	26,060	38,497	7,216	8,138	-	4,882	1,328	39,532	3,674
Housing and community development	211	5,544	-	1,196	4,925	-	680	40	2,269	4,485
Governmental administration:										
Financial administration	1,677	23,886	8,285	4,033	4,495	5,463	6,473	8,257	13,245	7,657
Judicial and legal	2,165	55,476	39,442	810	515	1,228	880	3,010	7,987	2,093
General public buildings	2,097	38,685	32,949	218	3,449	5,613	2,997	2,717	3,275	3,620
Other government administration	3,586	22,352	18,767	4,296	3,876	7,136	4,028	7,851	13,132	4,855
Interest on general debt	4,094	55,705	30,626	9,193	13,314	14,118	10,307	9,462	58,928	72,514
Other and unallocable	50,329	437,646	298,923	42,200	31,160	45,067	49,272	54,755	168,292	105,837
Utility and liquor store expenditure	1,846	143,169	31,452	46	7,843	12,782	-	1,272	36,326	25,974
Employee retirement expenditure ¹	-	-	-	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year	44,828	1,950,360	813,310	156,140	434,604	235,700	222,848	155,505	1,242,545	1,122,864
Long-term debt outstanding	44,828	1,498,960	813,310	156,140	434,604	235,700	222,848	155,505	1,242,545	1,122,864
Education services	-	-	9,527	67,061	93,000	116,929	136,121	6,905	608,277	484,753
Public debt for private purposes	30,269	225,545	277,693	27,135	11,530	3,000	2,120	88,485	70,960	589,564
Utility	-	327,515	5,857	-	-	4,695	-	16,292	-	-
Long-term debt issued	4,330	398,995	241,869	10,065	81,560	11,880	21,105	25,950	134,000	91,300
Long-term debt retired	22,870	229,639	165,791	15,059	14,323	16,596	12,916	17,930	73,932	107,921
Cash and security holdings	75,893	846,684	628,246	110,826	197,696	112,832	90,400	264,074	483,219	944,787
Contributions to retirement systems	-	-	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 3. Finances of County Governments With a Population of 200,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding.)

Item	Ohio									
	Butler	Cuyahoga	Franklin	Hamilton	Lake	Lorain	Lucas	Mahoning	Montgomery	Stark
	161	162	163	164	165	166	167	168	169	170
Fiscal year ending	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Population (April 1, 2000)	332,807	1,393,978	1,068,978	845,303	227,511	284,664	455,054	257,555	559,062	378,098
Revenue, total	222,322	1,500,373	888,954	935,731	187,845	196,331	390,962	165,232	533,577	214,564
General revenue	201,368	1,500,373	887,230	935,731	167,728	196,153	389,663	165,056	497,280	214,227
Intergovernmental revenue	90,826	627,437	444,659	322,969	48,178	82,252	155,338	77,712	193,320	102,331
Federal Government	2,066	16,511	7,563	14,520	1,317	2,390	4,296	9,451	15,606	3,177
State government	88,760	605,596	410,459	307,990	46,734	79,840	151,042	68,261	160,843	99,154
From local governments	-	5,330	26,637	459	127	22	-	-	16,871	-
General revenue from own sources	110,542	872,936	442,571	612,762	119,550	113,901	234,325	87,344	303,960	111,896
Taxes	48,847	454,212	344,232	305,613	67,769	50,330	160,075	38,894	165,759	52,987
Property	30,101	250,062	244,210	207,932	48,130	31,538	85,929	25,428	92,498	28,386
General sales	14,252	151,167	78,320	76,613	14,198	17,357	65,500	12,341	62,119	15,947
Selective sales	-	15,361	8,540	79	370	422	3,814	-	2,235	972
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	4,494	37,622	13,162	20,989	5,071	1,013	4,832	1,125	8,907	7,682
Current charges	38,091	290,196	48,460	179,593	32,130	18,712	22,535	27,448	82,835	41,928
Miscellaneous revenue	23,604	128,528	49,879	127,556	19,651	44,859	51,715	21,002	55,366	16,981
Utility and liquor store revenue	20,954	-	1,724	-	20,117	178	1,299	176	36,297	337
Employee retirement revenue ¹	-	-	-	-	-	-	-	-	-	-
Expenditure, total	303,888	1,553,448	855,025	1,076,787	175,778	190,032	402,288	181,159	538,628	232,470
By character and object:										
Intergovernmental expenditure	1,529	21,830	24,064	246,650	3,955	1,679	6,201	1,515	8,741	10,836
Direct expenditure	302,359	1,531,618	830,961	830,137	171,823	188,353	396,087	179,644	529,887	221,634
Current operation	221,892	1,335,994	724,333	511,508	141,892	139,688	339,047	136,394	426,760	182,694
Capital outlay	62,999	101,357	73,431	214,917	22,921	9,650	30,262	15,949	61,198	25,894
Construction	54,998	79,557	34,646	181,055	14,068	2,366	23,482	7,604	44,121	6,491
Assistance and subsidies	2,976	4,359	1,862	20,912	14	3,340	1,188	10,950	13,614	8,457
Interest on debt	14,492	89,908	31,335	82,800	6,996	35,675	25,590	16,351	28,315	4,589
Insurance benefits and repayments	-	-	-	-	-	-	-	-	-	-
Exhibit: Salaries and wages	81,716	667,004	182,706	256,265	63,820	58,282	107,508	76,339	139,900	82,168
By function:										
General expenditure	272,320	1,553,448	854,199	1,076,787	167,539	187,681	401,448	181,016	498,850	232,172
Current expenditure	214,576	1,452,091	780,872	861,870	145,964	178,420	371,186	165,067	446,955	206,283
Capital outlay	57,744	101,357	73,327	214,917	21,575	9,261	30,262	15,949	51,895	25,889
Education services:										
Education	-	-	-	2,507	-	-	-	-	-	-
Elementary and secondary	-	-	-	2,507	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	62	-	-	-	-	-
Social services and income maintenance:										
Public welfare	43,152	356,565	213,341	155,865	12,952	39,442	79,967	34,409	128,127	61,823
Hospitals	-	418,927	-	62,411	-	-	-	-	-	364
Health	41,784	252,942	276,051	142,324	44,021	44,030	103,118	38,357	97,774	53,334
Transportation:										
Highways	26,332	33,000	41,027	22,816	8,796	6,863	20,260	10,770	16,483	13,651
Air transportation	-	930	-	-	-	-	-	-	-	-
Parking	-	1,416	1,229	5,581	-	-	57	-	378	-
Other transportation	-	-	-	-	-	-	-	-	-	-
Public safety:										
Police protection	16,073	22,999	19,634	59,841	15,298	8,140	7,634	8,389	30,031	14,740
Fire protection	-	-	-	-	-	-	-	-	-	-
Correction	11,251	84,709	48,791	9,372	3,419	9,960	30,517	10,725	18,124	7,812
Protective inspection and regulation	125	597	221	5,331	305	59	1,136	619	1,581	624
Environment and housing:										
Natural resources	273	29	-	-	66	-	341	-	-	212
Sewerage	49,248	11,409	3,301	161,682	12,494	855	4,606	14,251	30,838	21,540
Solid waste management	422	2,391	-	1,164	7,442	2,203	1,620	3,752	13,744	116
Parks and recreation	30	-	38,884	182,711	-	-	14,121	-	2,904	-
Housing and community development	2,425	18,658	5,624	15,099	2,215	672	-	-	5,061	5,271
Governmental administration:										
Financial administration	7,491	32,244	34,521	12,952	3,314	3,864	15,610	7,893	14,073	11,293
Judicial and legal	21,407	154,798	52,430	84,478	18,723	14,031	45,286	21,932	50,838	19,592
General public buildings	22,332	262	14,510	35,343	3,362	3,907	10,024	2,090	30,671	2,787
Other government administration	2,365	15,225	7,902	12,190	2,829	1,972	3,421	4,117	2,153	3,199
Interest on general debt	13,286	89,908	31,335	82,800	6,532	35,675	25,579	16,322	25,169	4,528
Other and unallocable	14,324	56,439	65,398	22,320	25,709	16,008	38,151	7,390	30,901	11,286
Utility and liquor store expenditure	31,568	-	826	-	8,239	2,351	840	143	39,778	298
Employee retirement expenditure ¹	-	-	-	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year	224,718	2,098,188	593,665	1,771,080	120,310	511,946	623,335	234,661	428,419	53,255
Long-term debt outstanding	192,343	2,098,188	593,665	1,768,905	116,727	506,562	617,415	223,226	428,419	53,255
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	35,270	1,639,758	232,618	865,615	94,667	498,225	544,523	173,661	230,465	29,540
Utility	33,568	-	-	-	7,257	-	-	450	54,039	1,050
Long-term debt issued	64,055	1,154,586	97,490	39,870	21,757	-	179,000	-	17,125	-
Long-term debt retired	98,459	528,164	65,423	23,735	1,950	7,346	16,126	3,874	24,048	11,942
Cash and security holdings	164,148	1,835,311	556,878	1,343,438	192,210	601,693	705,999	271,000	625,834	135,510
Contributions to retirement systems	-	-	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 3. Finances of County Governments With a Population of 200,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Ohio - Con.		Oklahoma			Oregon				
	Summit	Trumbull	Cleveland	Oklahoma	Tulsa	Clackamas	Lane	Marion	Multnomah	Washington
	171	172	173	174	175	176	177	178	179	180
Fiscal year ending	12/31	12/31	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30
Population (April 1, 2000)	542,899	225,116	208,016	660,448	563,299	338,391	322,959	284,834	660,486	445,342
Revenue, total	411,337	134,027	22,141	106,593	164,436	273,192	229,864	166,266	525,569	280,504
General revenue	405,555	130,607	22,141	106,461	154,848	273,192	229,864	166,266	525,569	280,504
Intergovernmental revenue	120,789	66,341	5,191	20,114	22,452	97,300	142,166	85,475	250,559	72,313
Federal Government	10,232	-	-	2,300	2,738	21,178	59,430	5,321	17,744	26,746
State government	110,557	66,341	4,717	15,357	11,541	66,508	79,384	71,744	222,541	45,567
From local governments	-	-	474	2,457	8,173	9,614	3,352	8,410	10,274	-
General revenue from own sources	284,766	64,266	16,950	86,347	132,396	175,892	87,698	80,791	275,010	208,191
Taxes	141,997	40,997	9,504	33,060	91,416	85,488	30,909	37,728	239,342	88,789
Property	98,154	28,172	9,102	33,058	56,490	73,028	27,672	34,153	175,913	73,728
General sales	30,432	8,848	-	2	32,540	-	-	-	-	-
Selective sales	-	-	-	-	142	1,935	778	452	13,177	3,546
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	13,411	3,977	402	-	2,244	10,525	2,459	3,123	50,252	11,515
Current charges	96,101	15,072	2,948	10,960	5,777	54,375	40,947	32,359	15,723	84,994
Miscellaneous revenue	46,668	8,197	4,498	42,327	35,203	36,029	15,842	10,704	19,945	34,408
Utility and liquor store revenue	5,782	3,420	-	-	-	-	-	-	-	-
Employee retirement revenue ¹	-	-	-	132	9,588	-	-	-	-	-
Expenditure, total	361,434	152,353	20,298	116,027	159,061	265,204	239,868	138,608	557,167	319,941
By character and object:										
Intergovernmental expenditure	2,955	1,264	-	-	11,136	17,995	5,896	1,413	24,162	-
Direct expenditure	358,479	151,089	20,298	116,027	147,925	247,209	233,972	137,195	533,005	319,941
Current operation	326,600	122,139	16,843	70,012	113,548	207,267	202,575	134,569	458,031	232,805
Capital outlay	23,822	25,076	1,490	4,860	12,817	30,057	25,648	48	61,394	69,614
Construction	18,797	16,016	45	-	8,012	-	11,252	-	26,146	69,600
Assistance and subsidies	2,207	687	-	-	-	-	-	-	-	-
Interest on debt	5,850	3,187	1,965	38,414	16,094	9,885	5,749	2,578	13,580	17,522
Insurance benefits and repayments	-	-	-	2,741	5,466	-	-	-	-	-
Exhibit: Salaries and wages	118,260	48,718	15,483	34,513	39,723	84,140	78,654	48,785	200,510	82,301
By function:										
General expenditure	353,807	149,048	20,298	113,286	153,595	265,204	239,868	138,608	556,941	319,941
Current expenditure	332,627	124,159	18,808	108,426	140,778	235,147	214,220	138,560	495,559	250,327
Capital outlay	21,180	24,889	1,490	4,860	12,817	30,057	25,648	48	61,382	69,614
Education services:										
Education	-	-	-	-	11,136	1,560	5,884	1,866	3,171	-
Elementary and secondary	-	-	-	-	11,136	1,560	5,884	1,866	3,171	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	328	15,098	7,970	-	-	33,473	11,143
Social services and income maintenance:										
Public welfare	76,913	27,788	13	3,322	615	9,843	26,848	-	15,753	6
Hospitals	27,872	-	-	-	-	-	-	-	-	-
Health	96,679	31,447	1,995	-	14,852	38,625	42,196	48,089	171,040	7,128
Transportation:										
Highways	14,471	8,349	5,479	13,877	12,254	21,380	37,839	11,956	57,111	51,449
Air transportation	-	-	-	-	-	-	-	-	-	-
Parking	-	-	-	133	300	-	-	-	-	-
Other transportation	-	-	-	-	-	-	-	-	-	-
Public safety:										
Police protection	5,142	6,607	4,274	8,204	7,477	32,359	14,202	9,800	25,703	30,793
Fire protection	-	-	-	-	-	-	-	-	-	-
Correction	22,613	4,818	-	17,155	19,940	24,057	23,640	25,238	85,565	23,905
Protective inspection and regulation	996	600	-	-	1,003	4,991	-	2,687	-	-
Environment and housing:										
Natural resources	200	-	-	356	2,060	1,277	-	-	2,021	-
Sewerage	27,293	9,108	-	-	-	10,922	-	689	214	69,553
Solid waste management	-	-	-	-	-	1,336	11,289	15,883	-	-
Parks and recreation	-	-	-	-	5,148	11,781	8,170	203	127	961
Housing and community development	2,626	1,287	-	-	11,845	17,547	18,279	37	16,557	36,783
Governmental administration:										
Financial administration	8,964	6,054	2,653	8,080	9,770	8,655	4,213	3,130	20,470	10,704
Judicial and legal	30,720	11,223	881	3,484	7,157	7,323	7,743	4,854	24,121	5,631
General public buildings	-	1,700	1,232	7,177	10,092	2,119	-	-	46,661	3,855
Other government administration	3,944	13,931	1,806	3,273	2,740	13,281	7,083	4,018	6,085	3,329
Interest on general debt	5,792	3,164	1,965	38,414	16,094	9,885	5,749	2,578	13,580	17,522
Other and unallocable	29,582	22,972	-	9,483	6,014	40,293	26,733	7,580	35,289	47,179
Utility and liquor store expenditure	7,627	3,305	-	-	-	-	-	-	226	-
Employee retirement expenditure ¹	-	-	-	2,741	5,466	-	-	-	-	-
Debt outstanding at end of fiscal year	151,498	57,653	6,608	519,675	232,847	161,455	77,778	36,603	458,862	303,673
Long-term debt outstanding	92,580	44,728	6,608	519,675	232,847	161,455	77,778	36,603	455,122	303,673
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	16,359	22,649	6,608	519,675	217,049	96,715	35,845	30,170	-	-
Utility	780	219	-	-	-	-	-	-	-	-
Long-term debt issued	16,701	220	-	-	8,678	17,707	53	2,850	245,967	-
Long-term debt retired	17,353	5,674	21,462	28,593	12,872	45,401	5,334	2,615	14,074	16,070
Cash and security holdings	230,103	93,526	18,065	605,461	441,793	289,214	129,678	82,342	207,378	221,650
Contributions to retirement systems	-	-	-	1,510	2,785	-	-	-	-	-

See footnotes at end of table.

Table 3. Finances of County Governments With a Population of 200,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Pennsylvania									
	Allegheny	Berks	Bucks	Chester	Cumberland	Dauphin	Delaware	Erie	Lackawanna	Lancaster
	181	182	183	184	185	186	187	188	189	190
Fiscal year ending	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Population (April 1, 2000)	1,281,666	373,638	597,635	433,501	213,674	251,798	550,864	280,843	213,295	470,658
Revenue, total	1,402,726	236,964	334,909	280,505	74,173	190,400	359,582	170,177	104,879	180,544
General revenue	1,216,010	217,723	306,136	217,696	65,341	179,438	332,568	158,895	97,278	169,334
Intergovernmental revenue	718,168	92,087	144,333	108,705	29,290	76,605	161,164	103,704	48,506	90,221
Federal Government	41,533	2	34,163	-	152	-	-	-	4,669	1,882
State government	672,169	92,085	110,170	108,705	29,119	76,561	161,164	103,704	39,340	88,240
From local governments	4,466	-	-	-	19	44	-	-	4,497	99
General revenue from own sources	497,842	125,636	161,803	108,991	36,051	102,833	171,404	55,191	48,772	79,113
Taxes	274,088	65,222	97,766	58,615	21,094	50,175	97,974	39,894	33,857	54,387
Property	228,700	65,221	97,495	56,420	20,422	50,149	94,775	39,894	33,843	54,387
General sales	35,665	-	-	-	-	-	-	-	-	-
Selective sales	7,879	-	-	-	-	-	-	-	-	-
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	1,844	1	271	2,195	672	26	3,199	-	14	-
Current charges	183,991	54,414	28,954	34,337	10,937	49,692	68,055	11,047	11,427	13,987
Miscellaneous revenue	39,763	6,000	35,083	16,039	4,020	2,966	5,375	4,250	3,488	10,739
Utility and liquor store revenue	-	-	-	-	-	-	-	-	-	-
Employee retirement revenue ¹	186,716	19,241	28,773	62,809	8,832	10,962	27,014	11,282	7,601	11,210
Expenditure, total	1,267,044	200,235	326,246	301,949	68,882	193,279	365,609	181,474	120,298	178,730
By character and object:										
Intergovernmental expenditure	92,168	2	-	1,909	109	-	6,830	668	-	1,750
Direct expenditure	1,174,876	200,233	326,246	300,040	68,773	193,279	358,779	180,806	120,298	176,980
Current operation	969,419	175,544	249,494	195,939	62,557	185,182	318,213	171,964	77,040	152,544
Capital outlay	71,964	7,703	60,789	24,232	1,656	-	20,044	4,371	37,626	17,890
Construction	63,710	1,855	19,770	-	914	-	20,044	138	18,054	10,588
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	88,626	11,089	7,400	11,165	2,119	2,434	10,696	2,272	3,289	2,955
Insurance benefits and repayments	44,867	5,897	8,563	68,704	2,441	5,663	9,826	2,199	2,343	3,591
Exhibit: Salaries and wages	247,736	72,405	82,527	72,887	31,543	62,640	69,377	33,216	36,106	75,092
By function:										
General expenditure	1,222,177	194,338	317,683	233,245	66,441	187,616	355,783	179,275	117,955	175,139
Current expenditure	1,150,213	186,635	256,894	209,013	64,785	187,616	335,739	174,904	80,329	157,249
Capital outlay	71,964	7,703	60,789	24,232	1,656	-	20,044	4,371	37,626	17,890
Education services:										
Education	29,665	-	-	-	-	-	-	-	-	-
Elementary and secondary	10,015	-	-	-	-	-	-	-	-	-
Higher education	19,650	-	-	-	-	-	-	-	-	-
Libraries	23,402	2,047	4,238	7,270	242	-	2,248	4,378	2,222	1,568
Social services and income maintenance:										
Public welfare	233,660	59,220	63,617	60,530	33,459	33,924	91,990	91,994	20,673	48,019
Hospitals	23,119	-	-	-	-	-	-	-	-	-
Health	279,223	30,244	35,678	46,250	1,322	28,106	82,782	30,550	1,481	33,061
Transportation:										
Highways	22,271	2,421	2,699	1,025	306	601	958	668	4,006	1,123
Air transportation	87,297	-	-	-	-	-	-	-	524	211
Parking	-	-	-	-	-	-	-	-	-	-
Other transportation	-	1	-	-	-	281	6,830	-	332	-
Public safety:										
Police protection	27,955	1	11,489	5,781	606	282	2,680	-	881	5,570
Fire protection	642	-	64	-	54	-	-	-	2	93
Correction	64,340	27,966	43,754	20,261	6,885	33,948	26,474	26,978	34,650	23,520
Protective inspection and regulation	140	1	-	123	-	-	-	-	-	52
Environment and housing:										
Natural resources	183	2,833	-	123	1,003	959	216	-	-	2,399
Sewerage	-	1	-	-	-	78	-	-	-	-
Solid waste management	96	269	966	-	330	18	13,058	-	1,388	-
Parks and recreation	54,407	1,806	8,979	6,757	44	2,618	895	-	8,874	2,230
Housing and community development	34,302	5,849	4,136	7,964	1,204	-	-	-	343	11,151
Governmental administration:										
Financial administration	13,960	3,500	6,038	13,009	3,820	4,000	451	2,854	1,900	7,675
Judicial and legal	68,149	13,000	29,651	17,081	9,389	16,246	34,431	14,183	10,177	19,207
General public buildings	6,686	2	5,000	-	1,624	1,000	2,579	3,960	1,300	4,692
Other government administration	6,845	12,813	14,341	5,447	2,126	8,584	8,262	1,438	9,521	7,158
Interest on general debt	88,626	11,089	7,400	11,165	2,119	2,434	10,696	2,272	3,289	2,955
Other and unallocable	157,209	21,275	79,633	30,459	1,908	54,537	71,233	-	16,392	4,455
Utility and liquor store expenditure	-	-	-	-	-	-	-	-	-	-
Employee retirement expenditure ¹	44,867	5,897	8,563	68,704	2,441	5,663	9,826	2,199	2,343	3,591
Debt outstanding at end of fiscal year	1,460,734	242,978	144,730	183,830	24,670	68,799	321,649	34,784	77,688	45,745
Long-term debt outstanding	1,460,734	242,978	144,730	183,830	24,670	68,799	321,649	34,784	77,688	45,745
Education services	298	-	-	-	-	-	-	-	-	-
Public debt for private purposes	37,843	-	-	-	-	-	-	-	-	-
Utility	-	-	-	-	-	-	-	-	-	-
Long-term debt issued	255,208	-	-	24,390	8,570	31,699	157,520	-	-	10,338
Long-term debt retired	123,965	7,337	8,620	26,900	12,020	23,770	105,575	1,372	3,797	13,835
Cash and security holdings	938,806	253,756	336,005	2,783,866	96,140	149,776	314,713	154,139	101,490	123,479
Contributions to retirement systems	15,244	1,000	659	9,576	-	806	-	-	327	-

See footnotes at end of table.

Table 3. Finances of County Governments With a Population of 200,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding.)

Item	Pennsylvania - Con.							South Carolina		
	Lehigh	Luzerne	Montgomery	Northampton	Washington	Westmoreland	York	Charleston	Greenville	Lexington
	191	192	193	194	195	196	197	198	199	200
Fiscal year ending	12/31	12/31	12/31	12/31	12/31	12/31	12/31	06/30	06/30	06/30
Population (April 1, 2000)	312,090	319,250	750,097	267,066	202,897	369,993	381,751	309,969	379,616	216,014
Revenue, total	221,178	139,600	412,404	158,614	82,884	229,577	185,706	270,716	139,777	93,909
General revenue	195,299	103,685	376,616	144,932	75,273	206,571	176,382	270,716	139,777	93,909
Intergovernmental revenue	110,643	23,805	195,377	87,251	42,182	90,581	98,468	38,649	29,717	21,733
Federal Government	-	38	23,696	-	11,460	5,986	26,862	10,667	7,139	3,056
State government	110,643	22,441	171,681	87,251	30,722	84,475	61,912	27,867	22,460	17,577
From local governments	-	1,326	-	-	-	120	9,694	115	118	1,100
General revenue from own sources	84,656	79,880	181,239	57,681	33,091	115,990	77,914	232,067	110,060	72,176
Taxes	53,508	53,346	103,299	37,810	18,280	50,055	41,591	129,687	75,631	56,290
Property	53,508	52,328	103,299	37,810	18,256	49,785	41,591	86,332	61,607	52,690
General sales	-	-	-	-	-	-	-	30,894	-	-
Selective sales	-	-	-	-	-	-	-	6,491	3,463	1,736
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	-	1,018	-	-	24	270	-	5,970	10,561	1,864
Current charges	25,989	19,152	26,295	8,223	11,503	39,689	17,621	63,904	24,674	5,414
Miscellaneous revenue	5,159	7,382	51,645	11,648	3,308	26,246	18,702	38,476	9,755	10,472
Utility and liquor store revenue	-	-	-	-	-	-	-	-	-	-
Employee retirement revenue ¹	25,879	35,915	35,788	13,682	7,611	23,006	9,324	-	-	-
Expenditure, total	207,039	92,270	381,598	151,208	81,129	202,709	163,689	233,134	120,590	86,109
By character and object:										
Intergovernmental expenditure	-	1,070	10,000	-	-	638	-	3,975	150	1
Direct expenditure	207,039	91,200	371,598	151,208	81,129	202,071	163,689	229,159	120,440	86,108
Current operation	187,191	75,931	293,069	133,342	67,022	178,028	153,606	145,494	105,321	72,874
Capital outlay	5,573	5,285	12,038	11,121	10,938	7,818	4,201	53,948	8,549	8,592
Construction	-	4,407	2,164	5,571	3,281	5,695	1,735	35,728	5,918	2,162
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	6,389	4,669	56,553	930	907	10,273	2,376	29,717	6,570	4,642
Insurance benefits and repayments	7,886	5,315	9,938	5,815	2,262	5,952	3,506	-	-	-
Exhibit: Salaries and wages	74,578	43,440	98,698	63,192	25,240	52,763	53,184	87,506	62,036	40,917
By function:										
General expenditure	199,153	86,955	371,660	145,393	78,867	196,757	160,183	233,134	120,590	86,097
Current expenditure	193,580	81,670	359,622	134,272	67,929	188,939	155,982	179,186	112,041	77,505
Capital outlay	5,573	5,285	12,038	11,121	10,938	7,818	4,201	53,948	8,549	8,592
Education services:										
Education	-	-	-	-	-	-	39	-	-	-
Elementary and secondary	-	-	-	-	-	-	39	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	-	300	2,118	173	100	292	1,025	10,678	3,983	4,897
Social services and income maintenance:										
Public welfare	59,571	18,071	74,395	62,237	34,265	70,635	30,969	1,028	1,507	731
Hospitals	-	-	-	-	2,736	-	-	-	-	-
Health	31,239	100	79,487	27,327	248	31,000	32,914	20,965	8,478	6,054
Transportation:										
Highways	649	3,844	3,022	622	3,514	1,965	2,047	14,368	13,124	9,702
Air transportation	-	5,182	-	-	1,044	-	-	-	-	-
Parking	-	83	-	-	-	-	-	-	-	-
Other transportation	-	-	-	-	-	638	250	-	-	-
Public safety:										
Police protection	1,444	1,896	-	2,230	-	3,987	3,095	19,492	16,611	15,023
Fire protection	-	-	395	24	20	10	221	890	-	3,773
Correction	22,072	18,957	34,438	10,592	8,369	24,892	32,700	15,208	9,995	5,945
Protective inspection and regulation	-	16	-	-	-	5,460	260	867	2,085	-
Environment and housing:										
Natural resources	-	298	-	437	88	1,178	1,518	-	334	-
Sewerage	-	-	-	-	-	-	-	-	-	-
Solid waste management	4,077	251	-	-	-	15	-	23,391	8,809	5,692
Parks and recreation	466	1,457	4,934	1,617	102	2,304	1,991	7,805	-	548
Housing and community development	154	-	51	415	101	8,465	6,313	3,900	6,454	-
Governmental administration:										
Financial administration	7,000	4,267	5,000	6,790	2,300	6,498	11,928	12,106	3,323	3,626
Judicial and legal	20,841	12,129	30,287	19,601	7,382	16,254	10,966	11,328	8,427	7,026
General public buildings	2,500	2,448	7,000	5,783	1,100	1,977	2,015	37,016	5,394	1,161
Other government administration	15,226	1,468	14,415	4,272	5,791	3,751	2,690	9,915	7,380	6,505
Interest on general debt	6,389	4,669	56,553	930	907	10,273	2,376	29,717	6,570	4,630
Other and unallocable	27,525	11,519	59,565	2,343	10,800	7,163	16,866	14,460	18,116	10,784
Utility and liquor store expenditure	-	-	-	-	-	-	-	-	-	12
Employee retirement expenditure ¹	7,886	5,315	9,938	5,815	2,262	5,952	3,506	-	-	-
Debt outstanding at end of fiscal year	122,191	89,430	792,743	31,250	14,680	157,330	36,160	560,172	127,505	64,918
Long-term debt outstanding	122,191	89,430	792,743	31,250	14,680	157,330	36,160	560,172	127,505	64,918
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	-	-	557,734	-	-	-	-	313,817	20,875	40,020
Utility	-	-	-	-	-	-	-	-	-	-
Long-term debt issued	-	-	72,100	30,000	-	8,699	-	134,360	27,985	-
Long-term debt retired	6,200	2,660	51,850	17,445	440	6,280	3,445	29,282	6,138	5,339
Cash and security holdings	256,388	213,011	991,186	222,279	75,921	168,621	211,382	483,634	131,793	77,172
Contributions to retirement systems	-	-	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 3. Finances of County Governments With a Population of 200,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	South Carolina - Con.			Tennessee			Texas			
	Richland	Spartanburg	Hamilton	Knox	Shelby	Bell	Bexar	Brazoria	Cameron	Collin
	201	202	203	204	205	206	207	208	209	210
Fiscal year ending	06/30	06/30	06/30	06/30	06/30	09/30	09/30	09/30	09/30	12/31
Population (April 1, 2000)	320,677	253,791	307,896	382,032	897,472	237,974	1,392,931	241,767	335,227	491,675
Revenue, total	511,804	251,309	788,189	537,609	1,393,968	69,329	735,094	74,027	77,442	115,213
General revenue	511,804	251,309	788,076	537,609	1,369,116	69,329	732,504	74,027	77,442	115,213
Intergovernmental revenue	24,557	30,867	160,389	161,277	281,079	10,168	153,888	7,608	20,852	18,518
Federal Government	6,515	3,030	10,114	4,604	6,769	144	4,757	3,030	6,737	2,058
State government	17,674	26,769	133,953	146,628	239,515	6,722	133,655	1,538	11,600	12,833
From local governments	368	1,068	16,322	10,045	34,795	3,302	15,476	3,040	2,515	3,627
General revenue from own sources	487,247	220,442	627,687	376,332	1,088,037	59,161	578,616	66,419	56,590	96,695
Taxes	62,475	68,446	207,053	331,935	752,658	28,538	270,919	55,020	25,943	74,536
Property	52,945	61,933	143,912	186,648	424,328	19,236	247,812	40,686	20,846	67,177
General sales	-	-	55,116	133,568	254,328	7,704	-	9,759	-	-
Selective sales	1,745	2,921	3,944	5,703	13,102	-	7,498	-	-	-
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	7,785	3,592	4,081	6,016	60,900	1,598	15,609	4,575	5,097	7,359
Current charges	403,945	17,505	361,129	14,942	280,168	7,378	229,948	4,659	17,061	12,900
Miscellaneous revenue	20,827	134,491	59,505	29,455	55,211	23,245	77,749	6,740	13,586	9,259
Utility and liquor store revenue	-	-	-	-	-	-	-	-	-	-
Employee retirement revenue ¹	-	-	113	-	24,852	-	2,590	-	-	-
Expenditure, total	502,272	239,883	748,112	562,810	1,163,233	75,765	713,761	76,886	70,715	110,194
By character and object:										
Intergovernmental expenditure	6,424	5,799	838	30,140	132,470	974	55,614	-	-	-
Direct expenditure	495,848	234,084	747,274	532,670	1,030,763	74,791	658,147	76,886	70,715	110,194
Current operation	471,760	81,840	683,894	451,294	794,128	39,415	535,532	67,393	57,706	79,568
Capital outlay	7,041	21,885	37,519	65,714	117,496	19,254	62,363	7,437	7,020	24,416
Construction	2	10,290	8,634	50,743	97,523	6,779	48,681	-	-	20,538
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	17,047	130,359	25,610	15,662	89,692	16,122	57,978	2,056	5,989	6,210
Insurance benefits and repayments	-	-	251	-	29,447	-	2,274	-	-	-
Exhibit: Salaries and wages	214,290	52,382	349,219	258,998	336,703	19,763	238,316	26,274	26,029	41,481
By function:										
General expenditure	502,263	239,883	747,861	562,810	1,133,786	75,765	711,487	76,886	70,715	110,194
Current expenditure	495,231	217,998	710,342	497,096	1,016,290	56,511	649,124	69,449	63,695	85,778
Capital outlay	7,032	21,885	37,519	65,714	117,496	19,254	62,363	7,437	7,020	24,416
Education services:										
Education	-	2,463	261,155	341,660	272,033	-	-	-	-	1
Elementary and secondary	-	-	261,155	341,660	272,033	-	-	-	-	1
Higher education	-	2,463	-	-	-	-	-	-	-	-
Libraries	8,606	8,013	2,239	7,884	-	123	1,410	2,384	106	130
Social services and income maintenance:										
Public welfare	1,699	1,028	21,499	10,370	6,657	2,399	55,456	3,165	3,908	149
Hospitals	380,890	90	325,853	-	265,789	-	352,744	-	-	-
Health	6,571	8,129	15,021	25,119	38,273	935	38,847	3,259	6,306	12,580
Transportation:										
Highways	2,256	14,712	8,607	17,916	10,667	5,377	15,623	15,535	13,911	21,216
Air transportation	-	-	-	-	-	-	-	1,113	18	-
Parking	141	-	-	-	-	-	140	-	-	-
Other transportation	-	-	-	-	568	-	-	-	-	-
Public safety:										
Police protection	16,490	15,222	17,150	19,662	48,845	2,866	21,846	7,476	6,162	7,889
Fire protection	6,060	467	9,582	625	9,518	366	954	101	-	238
Correction	11,445	8,806	12,660	24,450	87,688	11,231	61,809	15,443	10,923	16,358
Protective inspection and regulation	112	778	-	1,329	5,758	-	-	-	-	403
Environment and housing:										
Natural resources	87	-	246	353	2,596	273	7,702	401	180	150
Sewerage	925	-	163	-	-	-	-	-	51	-
Solid waste management	10,277	4,452	1,708	3,579	542	607	-	5	122	-
Parks and recreation	415	14,996	8,262	6,747	8,342	1,784	1,650	1,480	1,962	45
Housing and community development	556	2,117	1,151	5,547	4,188	-	649	2,334	561	-
Governmental administration:										
Financial administration	1,501	4,847	10,221	9,244	22,436	3,227	26,530	6,409	2,472	9,652
Judicial and legal	8,531	7,759	9,538	17,132	53,726	6,202	42,778	8,220	7,016	16,511
General public buildings	2,945	1,780	6,517	719	782	17,030	6,398	2,799	1,476	3,171
Other government administration	14,964	6,152	7,182	9,407	19,315	2,632	7,641	2,997	5,770	3,016
Interest on general debt	17,047	130,359	25,610	15,662	89,692	16,122	57,978	2,056	5,989	6,210
Other and unallocable	10,745	7,713	3,497	45,405	186,371	4,591	11,332	1,709	3,782	12,475
Utility and liquor store expenditure	9	-	-	-	-	-	-	-	-	-
Employee retirement expenditure ¹	-	-	251	-	29,447	-	2,274	-	-	-
Debt outstanding at end of fiscal year	239,474	1,873,617	639,188	354,875	1,642,694	227,131	829,973	40,985	117,040	161,295
Long-term debt outstanding	239,474	1,873,617	639,188	354,875	1,372,194	227,131	829,973	40,881	117,040	161,295
Education services	-	-	90,674	192,903	452,522	-	-	-	-	-
Public debt for private purposes	167,892	1,811,907	234,086	-	375,286	200,554	654,646	10,523	75,375	-
Utility	-	-	-	-	-	-	-	-	-	-
Long-term debt issued	-	13,000	11,187	67,586	16,600	4,745	67,735	-	18,075	69,749
Long-term debt retired	15,409	9,210	44,031	20,716	73,295	17,158	113,549	836	2,885	11,955
Cash and security holdings	298,104	1,865,291	472,333	151,611	1,445,405	218,031	1,096,261	27,772	106,528	132,350
Contributions to retirement systems	-	-	-	-	14,614	-	3,535	-	-	-

See footnotes at end of table.

Table 3. Finances of County Governments With a Population of 200,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Texas - Con.									
	Dallas	Denton	El Paso	Ft Bend	Galveston	Harris	Hidalgo	Jefferson	Lubbock	McLennan
	211	212	213	214	215	216	217	218	219	220
Fiscal year ending	09/30	09/30	09/30	12/31	09/30	02/28	12/31	09/30	09/30	09/30
Population (April 1, 2000)	2,218,899	432,976	679,622	354,452	250,158	3,400,578	569,463	252,051	242,628	213,517
Revenue, total	1,181,771	82,802	331,291	116,516	97,686	2,115,285	163,399	89,232	214,020	58,754
General revenue	1,164,412	82,802	330,912	116,516	97,686	2,115,285	163,399	89,232	214,020	58,754
Intergovernmental revenue	219,887	17,168	79,500	10,797	22,296	519,088	79,211	15,659	41,592	9,527
Federal Government	1,854	2,046	4,487	-	3,131	56,784	12,326	1,927	-	47
State government	194,296	11,332	72,892	10,783	10,155	410,411	63,576	10,873	38,838	9,480
From local governments	23,737	3,790	2,121	14	9,010	51,893	3,309	2,859	2,754	-
General revenue from own sources	944,525	65,634	251,412	105,719	75,390	1,596,197	84,188	73,573	172,428	49,227
Taxes	411,989	47,866	92,148	83,713	57,000	934,850	56,654	56,314	33,817	32,901
Property	369,719	42,536	59,055	83,282	54,706	870,895	53,572	42,352	19,165	22,351
General sales	-	-	22,509	-	-	-	-	13,144	12,137	8,844
Selective sales	2,880	-	1,866	-	-	26,080	-	-	-	-
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	39,390	5,330	8,718	431	2,294	37,875	3,082	818	2,515	1,706
Current charges	424,234	7,042	143,003	8,795	6,414	381,764	11,886	9,852	127,538	7,071
Miscellaneous revenue	108,302	10,726	16,261	13,211	11,976	279,583	15,648	7,407	11,073	9,255
Utility and liquor store revenue	-	-	379	-	-	-	-	-	-	-
Employee retirement revenue ¹	17,359	-	-	-	-	-	-	-	-	-
Expenditure, total	1,111,541	87,853	332,749	109,699	106,065	2,253,862	161,952	72,376	211,998	54,280
By character and object:										
Intergovernmental expenditure	4,726	3,300	1,701	88	-	-	-	-	484	-
Direct expenditure	1,106,815	84,553	331,048	109,611	106,065	2,253,862	161,952	72,376	211,514	54,280
Current operation	981,322	69,739	306,757	102,141	91,765	1,509,142	155,862	66,772	188,867	43,510
Capital outlay	66,096	7,837	13,437	3,796	9,864	376,591	4,560	2,606	22,533	9,214
Construction	44,770	4,785	4,123	3,041	5,654	265,213	4,532	-	9,727	6,282
Assistance and subsidies	-	-	-	-	-	-	488	-	-	-
Interest on debt	38,607	6,977	10,854	3,674	4,436	368,129	1,042	2,998	114	1,556
Insurance benefits and repayments	20,790	-	-	-	-	-	-	-	-	-
Exhibit: Salaries and wages	484,684	38,110	63,039	39,745	42,532	652,136	37,205	46,454	69,489	19,533
By function:										
General expenditure	1,090,751	87,853	331,634	109,699	106,065	2,253,862	161,952	72,376	211,998	54,280
Current expenditure	1,024,655	80,016	318,992	105,903	96,201	1,877,271	157,392	69,770	189,465	45,066
Capital outlay	66,096	7,837	12,642	3,796	9,864	376,591	4,560	2,606	22,533	9,214
Education services:										
Education	-	-	-	-	-	-	-	-	-	-
Elementary and secondary	-	-	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	44	589	435	8,367	-	12,793	413	210	484	327
Social services and income maintenance:										
Public welfare	9,477	1,672	3,593	9,200	1,760	16,223	25,994	2,801	591	1,214
Hospitals	520,656	-	181,783	-	-	556,518	-	-	147,688	1,463
Health	97,182	3,080	28,257	4,697	20,500	114,034	16,511	2,463	-	3,248
Transportation:										
Highways	30,312	8,006	4,734	14,593	8,825	251,036	10,260	6,390	4,389	5,617
Air transportation	-	-	-	-	-	-	-	3,030	-	-
Parking	75	82	82	-	23	407	-	-	75	-
Other transportation	-	-	267	-	-	3,575	-	-	-	-
Public safety:										
Police protection	29,297	8,806	20,082	18,609	12,944	133,347	10,276	8,477	4,343	4,710
Fire protection	486	391	-	-	-	1,470	1,534	-	313	68
Correction	140,150	21,093	28,354	11,616	6,009	190,697	21,203	16,941	11,392	12,113
Protective inspection and regulation	-	-	-	-	-	3,359	-	-	-	-
Environment and housing:										
Natural resources	237	218	516	6,016	1,495	95,951	5,206	-	68	186
Sewerage	1,833	-	144	-	380	-	-	-	187	5
Solid waste management	-	-	338	-	-	44	2,078	-	55	39
Parks and recreation	143	-	2,014	1,402	2,067	59,398	1,500	30	28	1
Housing and community development	27,237	-	219	2,920	-	29,348	13,075	-	-	-
Governmental administration:										
Financial administration	28,276	7,128	10,381	3,880	9,195	78,597	9,841	7,770	4,055	6,021
Judicial and legal	83,136	15,417	23,983	8,368	8,138	143,346	14,234	12,246	11,785	5,986
General public buildings	13,448	4,146	1,831	1,003	4,020	95,189	1,994	2,924	10,984	667
Other government administration	10,092	7,668	9,969	3,809	18,021	19,540	1,790	2,253	10,523	2,611
Interest on general debt	38,607	6,977	10,785	3,674	4,436	368,129	1,042	2,998	114	1,556
Other and unallocable	60,063	2,580	3,867	11,545	8,252	80,861	25,001	3,843	4,924	8,448
Utility and liquor store expenditure	-	-	1,115	-	-	-	-	-	-	-
Employee retirement expenditure ¹	20,790	-	-	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year	590,895	135,778	164,131	92,670	62,806	4,636,276	19,549	49,758	1,465	27,665
Long-term debt outstanding	590,895	134,974	164,131	92,670	62,806	4,636,276	19,549	49,758	1,465	27,665
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	294,738	39,946	45,997	16,500	38,350	2,029,604	-	25,703	-	-
Utility	-	-	1,090	-	-	-	-	-	-	-
Long-term debt issued	8,700	38,388	7,530	-	-	21,535	417	6,000	-	-
Long-term debt retired	69,509	11,898	16,623	5,180	4,493	332,874	1,885	4,283	430	2,070
Cash and security holdings	835,277	103,315	117,595	58,907	73,857	3,431,789	48,190	78,847	162,117	32,270
Contributions to retirement systems	2,960	-	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 3. Finances of County Governments With a Population of 200,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Texas - Con.					Utah			Virginia	
	Montgomery	Nueces	Tarrant	Travis	Williamson	Davis	Salt Lake	Utah	Chesterfield	Fairfax
	221	222	223	224	225	226	227	228	229	230
Fiscal year ending	09/30	09/30	09/30	09/30	09/30	12/31	12/31	12/31	06/30	06/30
Population (April 1, 2000)	293,768	313,645	1,446,219	812,280	249,967	238,994	898,387	368,536	259,903	969,749
Revenue, total	94,078	116,322	710,645	355,356	80,966	52,624	448,431	69,621	645,036	3,394,182
General revenue	94,078	116,322	710,645	355,356	80,966	52,624	448,431	69,621	623,965	2,773,055
Intergovernmental revenue	7,942	24,539	187,289	75,635	23,993	15,046	45,362	16,810	245,779	534,514
Federal Government	2,580	3,465	18,465	14,647	28	6,978	13,756	764	5,984	55,799
State government	2,453	14,738	151,783	54,244	20,903	8,068	17,180	16,046	239,795	473,463
From local governments	2,909	6,336	17,041	6,744	3,062	-	14,426	-	-	5,252
General revenue from own sources	86,136	91,783	523,356	279,721	56,973	37,578	403,069	52,811	378,186	2,238,541
Taxes	58,130	63,389	301,699	215,125	33,780	20,150	289,175	37,946	286,513	1,732,053
Property	52,000	56,943	274,389	200,779	30,433	18,413	162,952	22,621	210,401	1,339,925
General sales	-	-	-	2,811	-	1,139	92,989	14,005	26,580	144,150
Selective sales	272	-	9,555	-	-	395	6,802	943	17,295	88,492
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	5,858	6,446	17,755	11,535	3,347	203	26,432	377	32,237	159,486
Current charges	10,299	16,037	100,117	30,945	14,917	13,000	66,150	7,487	47,335	303,345
Miscellaneous revenue	17,707	12,357	121,540	33,651	8,276	4,428	47,744	7,378	44,338	203,143
Utility and liquor store revenue	-	-	-	-	-	-	-	-	21,071	81,547
Employee retirement revenue ¹	-	-	-	-	-	-	-	-	-	539,580
Expenditure, total	99,868	111,473	691,035	393,225	73,898	53,015	428,163	60,663	663,256	3,174,683
By character and object:										
Intergovernmental expenditure	-	-	3,664	-	-	219	-	-	2,773	71,718
Direct expenditure	99,868	111,473	687,371	393,225	73,898	52,796	428,163	60,663	660,483	3,102,965
Current operation	72,535	103,346	567,531	279,150	60,685	47,464	388,580	53,977	518,802	2,527,843
Capital outlay	18,484	5,919	36,370	81,931	10,845	3,968	31,070	2,872	107,300	234,863
Construction	9,507	71	21,595	79,309	2,919	2,721	16,600	-	91,651	182,317
Assistance and subsidies	-	-	-	2,918	-	-	-	-	721	17,196
Interest on debt	8,849	2,208	83,470	29,226	2,368	1,364	8,513	3,814	33,660	151,284
Insurance benefits and repayments	-	-	-	-	-	-	-	-	-	171,779
Exhibit: Salaries and wages	37,621	91,180	286,751	134,124	20,791	22,783	148,526	30,420	304,456	1,050,001
By function:										
General expenditure	99,868	111,473	691,035	393,225	73,898	53,015	428,163	60,663	639,733	2,891,745
Current expenditure	81,384	105,554	654,665	311,294	63,053	49,047	397,093	57,791	541,321	2,673,241
Capital outlay	18,484	5,919	36,370	81,931	10,845	3,968	31,070	2,872	98,412	218,504
Education services:										
Education	-	-	1,733	-	-	-	-	-	345,726	1,483,085
Elementary and secondary	-	-	1,733	-	-	-	-	-	345,726	1,483,085
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	3,523	232	-	-	71	2,758	19,535	-	8,061	28,676
Social services and income maintenance:										
Public welfare	890	3,303	5,172	17,902	2,821	2,230	-	1,825	29,143	154,329
Hospitals	-	23,741	261,030	-	-	-	-	-	-	-
Health	1,946	17,878	84,306	44,752	5,581	5,339	61,901	15,920	26,002	122,349
Transportation:										
Highways	14,464	6,418	16,465	31,394	10,749	1,667	25,676	3,949	7,521	34,947
Air transportation	912	51	-	-	-	-	-	-	1,729	-
Parking	-	-	89	-	131	-	-	-	-	-
Other transportation	-	-	-	-	-	-	-	-	-	18,777
Public safety:										
Police protection	21,843	7,637	17,564	28,395	7,417	8,153	58,254	9,421	37,483	120,545
Fire protection	318	314	193	-	530	247	19,937	455	38,517	86,520
Correction	8,006	19,530	77,949	102,487	16,860	7,150	59,513	8,399	11,559	23,207
Protective inspection and regulation	-	-	-	-	-	-	-	-	3,174	8,763
Environment and housing:										
Natural resources	272	315	360	602	224	1,710	7,933	-	3,127	2,763
Sewerage	-	-	-	-	58	-	-	-	15,394	110,561
Solid waste management	-	115	-	-	66	-	8,107	-	3,284	83,017
Parks and recreation	104	2,497	9	2,154	2,865	1,750	57,560	1,876	11,108	108,041
Housing and community development	656	75	12,887	78	-	-	121	-	7,165	51,706
Governmental administration:										
Financial administration	6,038	10,011	20,837	20,679	6,526	5,598	27,414	5,129	18,489	27,401
Judicial and legal	8,590	11,300	63,395	38,691	8,457	3,800	30,788	2,847	19,558	29,805
General public buildings	2,100	3,666	6,218	6,848	2,870	1,757	-	-	3,989	28,520
Other government administration	7,167	2,182	7,796	10,194	2,433	1,912	12,083	3,202	6,882	26,648
Interest on general debt	8,849	2,208	83,470	29,226	2,368	1,364	8,513	3,814	32,435	131,458
Other and unallocable	14,190	-	31,562	59,823	3,871	7,580	30,828	3,826	9,387	210,627
Utility and liquor store expenditure	-	-	-	-	-	-	-	-	23,523	111,159
Employee retirement expenditure ¹	-	-	-	-	-	-	-	-	-	171,779
Debt outstanding at end of fiscal year	135,075	55,387	1,463,128	508,459	47,025	19,454	226,034	56,848	565,395	2,614,211
Long-term debt outstanding	135,075	55,387	1,463,128	508,459	47,025	19,454	225,192	54,538	565,395	2,614,211
Education services	-	-	-	-	-	-	-	-	251,954	760,098
Public debt for private purposes	62,658	24,882	1,295,109	139,366	3,020	8,224	67,470	25,138	167,451	571,315
Utility	-	-	-	-	-	-	-	-	17,449	340,657
Long-term debt issued	-	24,700	85,704	65,190	1,952	-	-	-	38,050	171,600
Long-term debt retired	12,030	9,354	74,557	70,096	5,374	1,810	21,572	4,420	41,399	150,498
Cash and security holdings	102,291	113,925	1,414,298	339,789	46,327	22,378	207,758	43,215	482,827	6,258,706
Contributions to retirement systems	-	-	-	-	-	-	-	-	-	91,229

See footnotes at end of table.

Table 3. Finances of County Governments With a Population of 200,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Virginia - Con.					Washington				
	Henrico	Prince William	Clark	King	Kitsap	Pierce	Snohomish	Spokane	Thurston	Yakima
	231	232	233	234	235	236	237	238	239	240
Fiscal year ending	06/30	06/30	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Population (April 1, 2000)	262,300	280,813	345,238	1,737,034	231,969	700,820	606,024	417,939	207,355	222,581
Revenue, total	633,355	778,344	184,396	1,824,742	159,760	390,875	345,373	201,791	137,168	109,873
General revenue	603,392	764,215	184,396	1,744,815	159,760	390,875	345,373	201,791	137,040	109,496
Intergovernmental revenue	205,496	268,420	52,799	467,613	49,405	160,005	89,670	63,361	49,452	52,136
Federal Government	2,797	6,142	3,182	121,204	3,000	16,431	8,225	4,407	616	2,096
State government	202,699	254,376	36,804	235,727	42,740	87,015	72,987	46,181	32,089	43,117
From local governments	-	7,902	12,813	110,682	3,665	56,559	8,458	12,773	16,747	6,923
General revenue from own sources	397,896	495,795	131,597	1,277,202	110,355	230,870	255,703	138,430	87,588	57,360
Taxes	310,096	350,380	91,829	841,839	65,181	154,506	139,835	98,524	55,961	38,005
Property	211,261	270,012	59,696	347,240	40,696	99,672	91,195	52,289	37,773	27,322
General sales	43,602	29,036	19,738	303,954	16,212	36,159	27,496	35,397	11,048	7,414
Selective sales	24,499	32,375	5,024	73,375	4,640	7,024	13,781	4,343	3,055	1,122
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	30,734	18,957	7,371	117,270	3,633	11,651	7,363	6,495	4,085	2,147
Current charges	57,696	65,251	23,870	356,447	19,339	48,212	74,689	20,885	20,123	9,503
Miscellaneous revenue	30,104	80,164	15,898	78,916	25,835	28,152	41,179	19,021	11,504	9,852
Utility and liquor store revenue	29,963	14,129	-	79,927	-	-	-	-	128	377
Employee retirement revenue ¹	-	-	-	-	-	-	-	-	-	-
Expenditure, total	669,922	748,233	164,318	1,927,428	124,203	334,887	286,622	175,297	115,215	108,877
By character and object:										
Intergovernmental expenditure	-	1,144	7,263	35,187	4,017	2,456	3,612	1,206	5,253	1,182
Direct expenditure	669,922	747,089	157,055	1,892,241	120,186	332,431	283,010	174,091	109,962	107,695
Current operation	523,457	603,073	106,057	1,213,417	94,241	282,157	218,797	125,921	86,673	87,616
Capital outlay	117,595	101,573	43,005	508,234	21,551	38,198	51,796	43,865	20,491	15,808
Construction	98,420	66,985	23,912	431,562	8,414	27,696	19,559	26,169	7,879	6,622
Assistance and subsidies	5,548	3,388	-	448	-	-	-	-	-	-
Interest on debt	23,322	39,055	7,993	170,142	4,394	12,076	12,417	4,305	2,798	4,271
Insurance benefits and repayments	-	-	-	-	-	-	-	-	-	-
Exhibit: Salaries and wages	313,726	356,837	63,091	732,096	45,300	137,815	119,744	70,736	46,234	38,723
By function:										
General expenditure	613,921	724,550	164,195	1,433,566	124,203	333,840	286,622	175,297	115,050	107,601
Current expenditure	521,945	623,053	121,190	1,067,199	102,652	295,642	234,826	131,432	94,630	92,616
Capital outlay	91,976	101,497	43,005	366,367	21,551	38,198	51,796	43,865	20,420	14,985
Education services:										
Education	290,283	408,922	105	674	1	439	955	7	-	-
Elementary and secondary	290,283	408,922	105	674	1	439	955	7	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	8,492	10,614	-	-	-	-	-	-	-	-
Social services and income maintenance:										
Public welfare	18,901	35,204	1,514	6,581	6,388	4,840	10,273	17	89	6,180
Hospitals	-	-	-	44,565	-	-	-	-	-	-
Health	19,971	18,322	21,825	258,912	19,174	73,659	11,279	28,806	26,794	5,899
Transportation:										
Highways	32,275	17,094	31,665	96,025	15,023	45,625	53,473	36,678	12,574	23,625
Air transportation	-	-	-	8,409	-	314	4,536	-	-	-
Parking	-	-	-	-	-	-	312	5	-	-
Other transportation	2,871	467	-	-	-	-	-	-	-	1
Public safety:										
Police protection	42,450	41,009	17,740	77,393	9,354	33,587	26,764	19,244	8,024	8,725
Fire protection	26,578	26,964	715	5,125	-	1,026	-	-	-	-
Correction	24,566	19,463	27,926	77,690	6,759	38,495	32,599	18,350	10,837	17,733
Protective inspection and regulation	4,686	3,694	1,734	23,583	-	-	11,280	3,056	76	1,230
Environment and housing:										
Natural resources	268	-	1,747	41,953	3,608	4,448	7,903	336	1,966	782
Sewerage	33,279	10,431	1,594	152,693	11,255	12,237	-	16,611	618	56
Solid waste management	7,346	7,846	1,003	80,405	1,587	2,847	28,677	1,248	8,757	3,792
Parks and recreation	11,782	18,823	10,128	61,940	2,732	6,261	6,276	8,133	3,856	667
Housing and community development	-	14,010	1,618	20,719	1,315	14,605	809	799	3,342	103
Governmental administration:										
Financial administration	27,898	8,514	8,547	30,622	3,986	11,547	17,273	8,164	5,330	4,567
Judicial and legal	6,420	11,193	14,231	121,044	14,055	27,942	23,603	12,643	10,944	10,783
General public buildings	5,707	18,502	-	91,681	3,431	323	2,645	2,918	-	-
Other government administration	29,793	14,455	8,333	19,809	8,107	8,018	9,384	2,804	3,054	2,581
Interest on general debt	13,040	39,023	7,985	158,587	4,394	12,076	12,417	4,305	2,798	4,271
Other and unallocable	7,315	-	5,785	55,156	13,034	35,551	26,164	11,173	15,991	16,606
Utility and liquor store expenditure	56,001	23,683	123	493,862	-	1,047	-	-	165	1,276
Employee retirement expenditure ¹	-	-	-	-	-	-	-	-	-	-
Debt outstanding at end of fiscal year	543,593	592,482	136,252	2,503,055	89,161	112,388	214,581	126,749	45,716	59,000
Long-term debt outstanding	543,593	585,912	134,180	2,403,055	89,161	112,388	214,581	126,749	45,716	59,000
Education services	144,259	211,709	-	-	-	-	-	-	-	-
Public debt for private purposes	123,255	75,127	10,435	-	-	54,730	74,600	-	-	31,190
Utility	165,805	510	121	145,225	-	-	-	-	-	-
Long-term debt issued	56,323	119,207	9,400	234,940	27,036	5,230	27,125	47,790	11,765	4,350
Long-term debt retired	99,975	100,525	7,403	113,520	7,422	12,335	11,265	10,305	15,072	3,685
Cash and security holdings	560,267	507,786	111,656	1,171,406	123,352	238,196	258,622	147,604	93,402	67,528
Contributions to retirement systems	-	-	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 3. Finances of County Governments With a Population of 200,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	West Virginia		Wisconsin		
	Kanawha	Brown	Dane	Milwaukee	Waukesha
	241	242	243	244	245
Fiscal year ending	06/30	12/31	12/31	12/31	12/31
Population (April 1, 2000)	200,073	226,778	426,526	940,164	360,767
Revenue, total	73,113	158,041	309,740	1,165,167	160,887
General revenue	73,113	158,041	309,740	1,035,659	160,887
Intergovernmental revenue	4,247	72,196	156,922	572,929	72,252
Federal Government	81	522	4,062	98,565	5,611
State government	3,611	60,712	145,412	463,553	62,422
From local governments	555	10,962	7,448	10,811	4,219
General revenue from own sources	68,866	85,845	152,818	462,730	88,635
Taxes	41,576	46,526	104,919	231,022	64,131
Property	40,233	45,722	71,782	173,434	61,747
General sales	-	-	30,541	55,675	1
Selective sales	517	-	-	-	-
Income	-	-	-	-	-
All other taxes	826	804	2,596	1,913	2,383
Current charges	5,831	29,958	38,959	205,054	17,235
Miscellaneous revenue	21,459	9,361	8,940	26,654	7,269
Utility and liquor store revenue	-	-	-	37,385	-
Employee retirement revenue ¹	-	-	-	92,123	-
Expenditure, total	68,108	174,395	327,008	1,101,449	166,161
By character and object:					
Intergovernmental expenditure	6,472	5,624	12,691	-	-
Direct expenditure	61,636	168,771	314,317	1,101,449	166,161
Current operation	41,173	149,257	298,408	880,327	138,345
Capital outlay	4,329	17,137	11,163	92,258	24,192
Construction	890	17,137	10,071	69,093	21,751
Assistance and subsidies	-	123	1,224	18,793	774
Interest on debt	16,134	2,254	3,522	28,031	2,850
Insurance benefits and repayments	-	-	-	82,040	-
Exhibit: Salaries and wages	18,898	47,725	85,674	226,203	49,077
By function:					
General expenditure	68,108	174,395	327,008	916,630	163,060
Current expenditure	63,779	157,258	315,845	826,382	138,868
Capital outlay	4,329	17,137	11,163	90,248	24,192
Education services:					
Education	-	5,190	723	412	713
Elementary and secondary	-	5,190	723	412	713
Higher education	-	-	-	-	-
Libraries	5,590	6,941	4,172	67	2,893
Social services and income maintenance:					
Public welfare	-	41,153	152,593	236,464	32,196
Hospitals	-	-	-	125,804	-
Health	11,020	35,681	18,905	77,154	23,560
Transportation:					
Highways	-	18,243	18,277	27,331	26,203
Air transportation	-	4,167	8,565	42,556	1,209
Parking	58	-	332	-	-
Other transportation	6,472	31	-	-	64
Public safety:					
Police protection	5,012	16,205	22,512	35,543	14,006
Fire protection	284	-	-	-	-
Correction	3,629	12,882	20,876	61,154	9,391
Protective inspection and regulation	-	-	545	-	-
Environment and housing:					
Natural resources	328	2,845	2,726	1,958	370
Sewerage	-	-	371	-	-
Solid waste management	-	2,734	5,688	-	1,225
Parks and recreation	3,079	5,484	13,991	106,010	13,425
Housing and community development	244	-	-	13,384	-
Governmental administration:					
Financial administration	4,732	3,979	4,121	9,554	4,441
Judicial and legal	3,740	6,854	17,402	45,077	10,367
General public buildings	1,858	2,662	4,435	1,794	5,293
Other government administration	3,192	2,739	8,520	33,871	8,339
Interest on general debt	16,134	2,254	3,522	27,075	2,850
Other and unallocable	2,736	4,351	18,732	71,422	6,515
Utility and liquor store expenditure	-	-	-	102,779	3,101
Employee retirement expenditure ¹	-	-	-	82,040	-
Debt outstanding at end of fiscal year	235,905	62,180	68,872	495,408	55,425
Long-term debt outstanding	235,905	62,180	68,872	495,408	55,425
Education services	-	-	-	-	-
Public debt for private purposes	235,905	-	-	-	-
Utility	-	-	-	18,309	-
Long-term debt issued	-	21,525	4,750	92,057	9,900
Long-term debt retired	16,501	5,012	8,194	85,132	10,050
Cash and security holdings	251,657	139,587	41,676	1,501,423	123,647
Contributions to retirement systems	-	-	-	2,757	-

¹Includes unemployment compensation amounts for the District of Columbia

Table 4. Finances of Municipal and Township Governments With a Population of 125,000 or More: 1999-2000

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Alabama				Alaska	Arizona				
	Birmingham	Huntsville	Mobile	Montgomery	Anchorage	Chandler	Glendale	Mesa	Phoenix	Scottsdale
	1	2	3	4	5	6	7	8	9	10
Fiscal year ending	06/30	09/30	09/30	09/30	12/31	06/30	06/30	06/30	06/30	06/30
Population (April 1, 2000)	242,820	158,216	198,915	201,568	260,283	176,581	218,812	396,375	1,321,045	202,705
Revenue, total	532,373	502,102	278,292	219,980	1,006,328	228,361	224,416	490,286	2,055,408	408,199
General revenue	372,709	220,989	254,546	154,100	865,187	198,998	196,294	369,394	1,799,429	350,604
Intergovernmental revenue	45,245	11,537	17,928	23,545	371,836	63,681	62,539	135,253	599,729	52,780
Federal Government	12,200	5,563	-	11,991	17,938	4,429	8,699	16,078	189,739	5,452
State government	18,215	5,974	15,888	8,018	353,898	45,735	52,833	103,648	376,591	47,328
From local governments	14,830	-	2,040	3,536	-	13,517	1,007	15,527	33,399	-
General revenue from own sources	327,464	209,452	236,618	130,555	493,351	135,317	133,755	234,141	1,199,700	297,824
Taxes	248,137	128,740	161,101	110,280	287,460	69,929	72,342	130,257	618,214	181,434
Property	36,758	16,488	15,397	16,101	258,592	17,356	20,009	11,000	162,474	39,851
General sales	105,649	78,927	108,854	58,778	-	45,372	43,144	94,742	278,731	110,069
Selective sales	260	18,523	10,237	8,269	14,255	1,629	1,708	1,469	134,408	13,156
Income	54,667	-	-	-	-	-	-	-	-	-
All other taxes	50,803	14,802	26,613	27,132	14,613	5,572	7,481	23,046	42,601	18,358
Current charges	14,710	32,501	39,313	14,782	175,957	43,203	38,439	81,072	449,012	44,999
Miscellaneous revenue	64,617	48,211	36,204	5,493	29,934	22,185	22,974	22,812	132,474	71,391
Utility and liquor store revenue	-	281,113	23,746	39,191	116,349	29,363	28,122	120,892	192,292	57,595
Employee retirement revenue ¹	159,664	-	-	26,689	24,792	-	-	-	63,687	-
Expenditure, total	371,630	500,982	282,847	207,224	1,081,030	178,915	247,472	529,565	2,136,639	468,701
By character and object:										
Intergovernmental expenditure	40,703	-	2,952	8,588	-	-	3,343	-	8,106	-
Direct expenditure	330,927	500,982	279,895	198,636	1,081,030	178,915	244,129	529,565	2,128,533	468,701
Current operation	228,612	400,968	184,718	160,889	753,707	128,281	148,883	348,324	1,190,522	320,118
Capital outlay	17,344	69,278	59,497	17,728	242,226	39,120	84,247	153,280	719,841	104,155
Construction	6,854	60,959	27,745	15,608	228,187	-	70,913	90,533	579,691	101,722
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	50,751	30,736	35,680	8,414	70,935	11,514	10,999	27,961	165,820	44,428
Insurance benefits and repayments	34,220	-	-	11,605	14,162	-	-	-	52,350	-
Exhibit: Salaries and wages	173,764	64,118	61,953	78,710	527,636	48,109	72,617	202,171	-	101,533
By function:										
General expenditure	337,410	200,354	249,544	160,658	971,336	142,218	222,985	428,647	1,769,624	415,658
Current expenditure	320,066	155,005	201,590	142,950	736,202	119,780	146,301	300,995	1,195,226	311,503
Capital outlay	17,344	45,349	47,954	17,708	235,134	22,438	76,684	127,652	574,398	104,155
Education services:										
Education	13,085	150	-	6,278	434,791	-	-	-	15,297	-
Elementary and secondary	13,085	150	-	6,278	434,791	-	-	-	15,297	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	12,505	4,617	6,046	2,897	7,308	-	7,605	11,657	28,694	6,769
Social services and income maintenance:										
Public welfare	187	107	-	99	-	-	666	2,692	-	-
Hospitals	-	-	-	-	-	-	-	-	-	-
Health	4,893	3,855	1,076	2,178	35,637	-	725	-	-	-
Transportation:										
Highways	12,845	25,065	9,583	19,542	136,061	16,069	14,710	50,090	100,903	17,537
Air transportation	-	-	-	-	653	376	1,953	3,565	333,290	2,488
Parking	21,821	4,078	428	287	2,949	-	585	-	1,296	-
Other transportation	2,457	-	2,352	-	3,180	-	-	-	-	-
Public safety:										
Police protection	65,259	25,022	34,338	31,382	64,244	26,835	28,241	106,347	264,614	41,392
Fire protection	36,548	15,704	24,340	18,236	31,473	10,265	12,676	36,277	161,970	14,338
Correction	556	7,151	3,086	-	-	-	-	-	7,879	-
Protective inspection and regulation	5,619	-	3,212	1,823	4,514	-	1,961	7,549	-	4,504
Environment and housing:										
Natural resources	-	-	-	-	-	-	-	-	-	-
Sewerage	-	20,216	45,514	840	15,673	15,413	60,375	51,797	136,481	16,902
Solid waste management	15,921	11,058	9,999	13,198	12,823	6,816	20,053	19,155	79,168	13,501
Parks and recreation	4,792	14,447	22,598	21,108	38,889	-	12,065	56,206	170,381	27,021
Housing and community development	13,012	8,329	-	3,932	-	12,042	8,759	23,725	85,699	4,696
Governmental administration:										
Financial administration	13,239	4,639	9,603	3,996	9,270	14,592	10,264	-	43,972	6,448
Judicial and legal	8,418	3,224	2,540	3,733	4,832	3,595	4,067	9,325	43,802	6,081
General public buildings	2,436	5,289	7,885	-	10,474	-	2,669	4,786	14,149	-
Other government administration	10,569	8,037	4,123	1,354	10,724	2,106	7,200	15,635	37,340	15,992
Interest on general debt	50,751	27,912	32,507	4,203	44,286	5,923	9,601	16,292	142,879	38,032
Other and unallocable	42,497	11,454	30,314	25,572	103,555	28,186	18,810	13,549	101,810	199,957
Utility and liquor store expenditure	-	300,628	33,303	34,961	95,532	36,697	24,487	100,918	314,665	53,043
Employee retirement expenditure ¹	34,220	-	-	11,605	14,162	-	-	-	52,350	-
Debt outstanding at end of fiscal year	774,058	540,277	660,235	135,709	1,204,786	227,824	249,683	554,772	3,497,840	647,633
Long-term debt outstanding	774,058	540,277	660,235	135,709	1,204,786	227,824	249,683	554,772	3,497,840	647,633
Education services	4,200	73,555	-	-	301,738	-	-	-	-	-
Public debt for private purposes	314,016	93,337	321,930	10,140	57,061	12,932	63,511	99,004	741,051	93,478
Utility	-	69,335	38,585	80,034	373,346	118,050	71,459	214,204	217,329	103,459
Long-term debt issued	-	132,030	17,200	-	-	13,770	82,850	38,770	153,320	68,061
Long-term debt retired	36,584	88,745	30,147	13,695	81,832	25,549	20,536	37,606	130,746	89,461
Cash and security holdings	1,514,995	331,826	508,061	253,496	866,066	356,092	262,295	210,944	3,596,063	498,618
Contributions to retirement systems	12,000	-	-	5,459	-	-	-	-	26,802	-

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With a Population of 125,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Arizona - Con.		Arkansas		California					
	Tempe	Tucson	Little Rock	Anaheim	Bakersfield	Chula Vista	Escondido	Fontana	Fremont	Fresno
	11	12	13	14	15	16	17	18	19	20
Fiscal year ending	06/30	06/30	12/31	06/30	06/30	06/30	06/30	06/30	06/30	06/30
Population (April 1, 2000)	158,625	486,699	183,133	328,014	247,057	173,556	133,559	128,929	203,413	427,652
Revenue, total	266,751	678,134	237,795	672,920	191,219	168,992	127,277	140,605	173,558	597,339
General revenue	240,787	558,025	189,153	352,306	179,140	167,047	101,802	140,577	173,523	373,372
Intergovernmental revenue	64,888	209,230	45,515	68,525	35,349	20,788	14,583	11,946	22,656	82,742
Federal Government	19,732	60,704	3,923	34,226	6,318	5,606	4,672	2,409	4,525	25,988
State government	44,067	137,073	11,886	30,425	28,739	15,088	9,769	8,433	17,572	55,462
From local governments	1,089	11,453	29,706	3,874	292	94	142	1,104	559	1,292
General revenue from own sources	175,899	348,795	143,638	283,781	143,791	146,259	87,219	128,631	150,867	290,630
Taxes	117,790	222,292	55,073	159,718	69,764	70,005	50,571	67,391	108,173	129,254
Property	23,663	36,861	10,364	43,882	19,123	17,014	16,654	28,959	48,846	39,084
General sales	87,531	148,180	18,642	57,343	37,582	21,858	27,231	10,229	31,368	66,343
Selective sales	3,012	24,565	19,435	48,840	7,836	8,540	3,750	8,898	9,626	7,241
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	3,584	12,686	6,632	9,653	5,223	22,593	2,936	19,305	18,333	16,586
Current charges	32,818	98,247	68,667	73,200	52,773	35,338	26,118	17,493	14,703	118,689
Miscellaneous revenue	25,291	28,256	19,898	50,863	21,254	40,916	10,530	43,747	27,991	42,687
Utility and liquor store revenue	25,964	97,840	20,935	320,614	11,974	1,945	25,475	28	35	36,355
Employee retirement revenue ¹	-	22,269	27,707	-	105	-	-	-	-	187,612
Expenditure, total	258,665	689,548	244,562	679,642	196,903	133,301	118,179	98,176	180,438	523,303
By character and object:										
Intergovernmental expenditure	-	4,124	7,932	-	-	-	-	-	-	-
Direct expenditure	258,665	685,424	236,630	679,642	196,903	133,301	118,179	98,176	180,438	523,303
Current operation	174,193	487,707	178,067	483,902	145,363	94,418	89,639	74,341	98,612	325,129
Capital outlay	73,409	138,138	26,463	113,461	38,305	13,479	17,215	6,527	70,243	111,530
Construction	66,648	114,731	-	104,473	32,681	8,655	14,014	6,420	59,786	110,065
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	11,063	41,849	22,792	82,279	12,990	25,404	11,325	17,308	11,583	44,068
Insurance benefits and repayments	-	17,730	9,308	-	245	-	-	-	-	42,576
Exhibit: Salaries and wages	82,507	204,160	79,684	199,269	73,849	42,636	41,491	19,363	70,967	165,816
By function:										
General expenditure	217,708	502,693	206,569	380,732	185,117	124,887	96,744	98,174	180,237	418,770
Current expenditure	161,930	409,254	191,980	310,992	149,258	115,347	82,071	91,647	109,994	317,985
Capital outlay	55,778	93,439	14,589	69,740	35,859	9,540	14,673	6,527	70,243	100,785
Education services:										
Education	-	-	-	-	-	-	-	-	-	-
Elementary and secondary	-	-	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	3,802	16,662	-	6,687	-	5,240	2,724	-	73	-
Social services and income maintenance:										
Public welfare	-	-	-	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-	-	-
Health	-	-	8,716	493	562	897	2,004	-	4,899	1,150
Transportation:										
Highways	13,432	68,202	12,766	34,382	26,918	13,303	8,645	12,988	38,102	21,320
Air transportation	-	20,491	15,145	-	117	-	-	-	-	13,900
Parking	-	1,339	953	-	178	284	-	-	-	2,796
Other transportation	-	-	9,044	-	-	-	-	-	-	-
Public safety:										
Police protection	39,408	90,331	35,056	61,075	36,394	24,052	20,877	16,399	34,974	81,309
Fire protection	14,229	37,761	21,213	30,964	19,369	8,781	15,720	1,758	22,834	22,568
Correction	-	3,254	-	-	-	-	-	-	-	-
Protective inspection and regulation	6,123	4,622	817	7,347	10,606	6,992	3,038	7,556	5,748	7,491
Environment and housing:										
Natural resources	-	-	-	-	-	-	-	-	-	-
Sewerage	2,678	-	17,049	-	17,734	14,163	8,405	7,082	-	95,601
Solid waste management	10,721	28,193	10,922	37,930	19,940	242	1,538	358	1,137	46,458
Parks and recreation	23,577	48,485	11,777	54,176	9,809	7,963	3,761	1,996	13,896	25,898
Housing and community development	41,766	50,546	8,119	41,695	5,769	3,371	8,349	12,597	21,494	15,490
Governmental administration:										
Financial administration	5,470	20,631	2,330	9,952	12,904	8,000	3,188	8,299	2,550	17,466
Judicial and legal	4,799	15,874	3,218	4,007	1,482	2,065	153	597	1,527	-
General public buildings	4,138	-	872	-	-	-	477	-	-	-
Other government administration	6,399	45,435	4,582	3,771	2,340	2,390	2,480	6,389	16,124	21,550
Interest on general debt	7,291	27,823	22,792	62,982	12,565	25,404	10,882	17,308	11,583	40,997
Other and unallocable	33,875	23,044	21,198	25,271	8,430	1,740	4,503	4,847	5,296	4,776
Utility and liquor store expenditure	40,957	169,125	28,685	298,910	11,541	8,414	21,435	2	201	61,957
Employee retirement expenditure ¹	-	17,730	9,308	-	245	-	-	-	-	42,576
Debt outstanding at end of fiscal year	151,062	704,222	369,140	1,164,864	209,206	403,040	163,973	357,829	226,967	783,521
Long-term debt outstanding	139,702	704,222	369,140	1,164,864	209,206	403,040	163,973	357,829	226,967	783,521
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	10,697	93,994	155,797	-	72,145	362,065	30,930	36,944	88,247	107,914
Utility	62,600	237,835	-	361,136	6,375	-	-	-	-	52,165
Long-term debt issued	-	33,242	38,272	-	2,350	-	25,730	863	-	92,710
Long-term debt retired	20,325	36,885	22,450	14,059	9,945	20,355	38,606	2,940	20,176	27,433
Cash and security holdings	278,806	816,963	438,376	629,848	169,339	476,211	136,779	244,748	278,747	2,241,575
Contributions to retirement systems	-	9,826	5,086	-	-	-	-	-	-	-

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With a Population of 125,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	California - Con.									
	Fullerton	Garden Grove	Glendale	Hayward	Huntington Beach	Irvine	Long Beach	Los Angeles	Modesto	Moreno Valley
	21	22	23	24	25	26	27	28	29	30
Fiscal year ending	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30
Population (April 1, 2000)	126,003	165,196	194,973	140,030	189,594	143,072	461,522	3,694,820	188,856	142,381
Revenue, total	95,914	111,155	371,328	138,118	194,710	149,915	980,338	10,780,812	159,952	63,405
General revenue	81,035	96,199	213,132	119,112	165,710	149,915	841,811	5,308,405	129,718	63,405
Intergovernmental revenue	17,548	35,952	44,683	24,149	25,297	13,964	146,126	808,595	23,963	12,724
Federal Government	6,405	20,046	19,022	1,486	5,749	1,248	59,139	326,749	8,585	2,032
State government	10,579	14,681	22,837	22,663	19,190	10,518	74,155	405,917	15,262	10,441
From local governments	564	1,225	2,824	-	358	2,198	12,832	75,929	116	251
General revenue from own sources	63,487	60,247	168,449	94,963	140,413	135,951	695,685	4,499,810	105,755	50,681
Taxes	37,150	45,745	92,005	57,085	88,667	87,597	197,405	2,300,418	65,249	33,122
Property	11,159	19,747	31,485	17,144	31,343	13,725	62,445	697,855	7,478	9,243
General sales	17,380	17,087	27,374	29,484	26,496	45,101	37,362	442,148	24,387	10,975
Selective sales	4,552	3,500	19,806	7,840	21,251	12,850	78,844	602,816	15,894	11,333
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	4,059	5,411	13,340	2,617	9,577	15,921	18,754	557,599	17,490	1,571
Current charges	16,808	4,727	48,706	25,928	25,684	16,513	394,300	1,689,854	30,722	4,531
Miscellaneous revenue	9,529	9,775	27,738	11,950	26,062	31,841	103,980	509,538	9,784	13,028
Utility and liquor store revenue	14,879	14,956	158,196	19,006	29,000	-	137,656	2,909,751	30,234	-
Employee retirement revenue ¹	-	-	-	-	-	-	871	2,562,656	-	-
Expenditure, total	102,312	106,036	340,886	125,763	195,474	148,544	1,059,677	8,682,872	186,063	76,846
By character and object:										
Intergovernmental expenditure	-	973	-	-	-	910	3,094	42,951	-	19,743
Direct expenditure	102,312	105,063	340,886	125,763	195,474	147,634	1,056,583	8,639,921	186,063	57,103
Current operation	74,334	84,940	287,734	91,292	157,085	83,624	859,708	5,899,815	122,602	47,434
Capital outlay	26,581	14,065	48,841	29,383	28,734	27,302	83,351	1,229,463	56,049	8,741
Construction	26,151	12,033	48,533	15,908	26,722	22,419	80,655	758,118	54,288	7,648
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	1,397	6,058	4,311	5,088	9,655	36,708	111,350	515,688	7,412	928
Insurance benefits and repayments	-	-	-	-	-	-	2,174	994,955	-	-
Exhibit: Salaries and wages	33,509	38,575	96,982	48,228	67,338	38,092	438,451	2,667,002	45,311	9,862
By function:										
General expenditure	86,111	89,904	184,615	108,899	168,486	148,544	842,281	5,244,877	148,942	76,846
Current expenditure	62,088	78,181	160,277	81,964	141,558	121,242	802,952	4,370,050	98,854	68,105
Capital outlay	24,023	11,723	24,338	26,935	26,928	27,302	39,329	874,827	50,088	8,741
Education services:										
Education	-	-	-	-	-	-	-	-	-	-
Elementary and secondary	-	-	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	4,458	27	5,903	-	4,752	-	11,900	55,204	-	-
Social services and income maintenance:										
Public welfare	-	-	-	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-	-	-
Health	1,137	4,243	967	-	5,660	428	29,299	36,181	562	1,792
Transportation:										
Highways	11,022	11,419	23,366	9,350	22,845	26,420	69,629	254,643	24,856	7,345
Air transportation	1,480	-	-	1,435	-	-	10,316	643,420	1,861	-
Parking	-	29	7,707	-	1,003	-	136	8,513	568	-
Other transportation	-	-	-	-	-	-	54,093	572,087	-	-
Public safety:										
Police protection	22,118	26,039	35,396	29,782	44,091	33,321	132,770	993,294	36,903	29,992
Fire protection	8,526	7,925	21,119	14,655	17,377	-	56,084	365,532	14,232	10,819
Correction	-	-	-	-	-	-	-	-	-	-
Protective inspection and regulation	2,873	1,763	5,022	3,438	2,878	6,650	18,781	59,473	110	2,879
Environment and housing:										
Natural resources	-	-	-	-	-	-	-	11,921	-	-
Sewerage	363	-	13,033	14,030	-	621	15,250	207,775	20,600	-
Solid waste management	6,958	-	12,186	398	8,199	-	58,438	132,155	358	-
Parks and recreation	5,987	2,551	8,680	3,195	14,969	24,567	27,376	251,884	12,685	3,560
Housing and community development	12,230	21,461	21,645	13,778	13,801	3,245	95,461	173,038	16,599	2,360
Governmental administration:										
Financial administration	1,483	1,813	9,701	3,039	5,579	1,632	26,944	432,980	4,492	4,755
Judicial and legal	-	420	2,356	1,927	4,711	1,226	15,469	75,402	809	1,271
General public buildings	-	-	-	-	-	-	-	64,229	-	-
Other government administration	5,894	1,256	2,527	2,447	12,833	6,765	14,892	85,902	6,447	5,528
Interest on general debt	1,397	4,935	4,311	5,088	7,333	36,708	108,296	292,019	5,779	928
Other and unallocable	185	6,023	10,696	6,337	2,455	6,961	97,147	529,225	2,081	5,617
Utility and liquor store expenditure	16,201	16,132	156,271	16,864	26,988	-	215,222	2,443,040	37,121	-
Employee retirement expenditure ¹	-	-	-	-	-	-	2,174	994,955	-	-
Debt outstanding at end of fiscal year	22,060	97,810	170,180	69,295	136,856	636,923	1,525,371	11,845,943	201,183	15,462
Long-term debt outstanding	22,060	97,810	170,180	69,295	136,856	636,923	1,525,371	11,845,943	201,183	15,462
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	-	-	-	-	29,347	12,060	269,676	1,051,704	15,386	-
Utility	-	18,315	37,000	-	28,715	-	53,675	4,791,235	24,355	-
Long-term debt issued	-	-	101,200	-	11,511	38,080	124,060	1,483,009	-	-
Long-term debt retired	1,220	3,145	2,875	2,610	12,361	12,952	88,273	848,165	4,814	-
Cash and security holdings	37,226	85,597	375,483	84,004	121,762	459,461	644,554	27,754,404	99,843	31,145
Contributions to retirement systems	-	-	-	-	-	-	2,430	412,150	-	-

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With a Population of 125,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	California - Con.									
	Oakland	Oceanside	Ontario	Orange	Oxnard	Pasadena	Pomona	Rancho Cucamonga	Riverside	Sacramento
	31	32	33	34	35	36	37	38	39	40
Fiscal year ending	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30
Population (April 1, 2000)	399,484	161,029	158,007	128,821	170,358	133,936	149,473	127,743	255,166	407,018
Revenue, total	930,571	179,456	177,434	107,234	173,256	411,285	137,914	107,366	464,637	705,086
General revenue	852,919	147,762	153,546	93,337	157,290	230,443	121,290	107,366	248,065	630,071
Intergovernmental revenue	89,580	19,460	16,145	14,187	23,004	38,365	31,241	11,183	41,978	179,617
Federal Government	30,884	4,190	3,759	2,325	7,536	11,825	10,068	1,502	9,450	64,585
State government	49,008	15,233	12,336	11,392	15,468	23,926	15,662	9,681	32,528	112,808
From local governments	9,688	37	50	470	-	2,614	5,511	-	-	2,224
General revenue from own sources	763,339	128,302	137,401	79,150	134,286	192,078	90,049	96,183	206,087	450,454
Taxes	285,225	38,851	86,949	48,591	61,492	107,711	63,497	65,958	98,718	210,195
Property	100,088	14,833	34,951	11,062	15,040	33,582	26,001	33,238	25,531	65,674
General sales	32,443	13,797	31,178	28,258	20,381	27,201	14,725	14,227	34,571	68,906
Selective sales	66,771	3,521	8,929	4,508	6,421	31,127	17,695	8,687	23,943	48,955
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	85,923	6,700	11,891	4,763	19,650	15,801	5,076	9,806	14,673	26,660
Current charges	223,502	51,645	38,610	14,381	59,324	42,917	17,847	8,974	39,219	144,637
Miscellaneous revenue	254,612	37,806	11,842	16,178	13,470	41,450	8,705	21,251	68,150	95,622
Utility and liquor store revenue	-	31,694	23,888	13,897	15,966	195,841	16,624	-	216,572	34,776
Employee retirement revenue ¹	77,652	-	-	-	-	-14,999	-	-	-	40,239
Expenditure, total	1,034,389	190,449	168,240	106,139	150,738	382,044	137,216	84,826	423,274	714,098
By character and object:										
Intergovernmental expenditure	-	-	393	-	-	568	-	-	-	-
Direct expenditure	1,034,389	190,449	167,847	106,139	150,738	381,476	137,216	84,826	423,274	714,098
Current operation	605,735	131,438	126,323	84,311	120,914	308,674	107,419	63,964	316,373	406,743
Capital outlay	235,979	47,728	35,635	14,961	21,632	28,543	17,526	10,400	65,553	261,448
Construction	225,851	41,709	33,904	14,431	21,587	28,038	15,216	8,579	65,553	261,147
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	136,077	11,283	5,889	6,867	8,192	32,465	12,271	10,462	41,348	21,007
Insurance benefits and repayments	56,598	-	-	-	-	11,794	-	-	-	24,900
Exhibit: Salaries and wages	248,040	56,559	54,741	43,664	34,569	157,424	28,647	15,108	116,121	175,185
By function:										
General expenditure	977,791	161,604	147,086	92,430	134,145	215,853	118,901	84,826	222,485	647,997
Current expenditure	741,812	118,175	119,059	77,815	113,614	197,471	105,642	74,426	173,574	403,871
Capital outlay	235,979	43,429	28,027	14,615	20,531	18,382	13,259	10,400	48,911	244,126
Education services:										
Education	-	-	-	-	-	-	-	-	-	-
Elementary and secondary	-	-	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	15,876	5,411	3,023	2,576	2,570	8,144	2,123	1,443	5,320	6,555
Social services and income maintenance:										
Public welfare	-	-	-	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-	-	-
Health	26,339	-	5,490	3,532	-	10,771	315	317	1,503	3,615
Transportation:										
Highways	45,179	13,399	8,888	14,684	17,630	16,944	10,551	16,617	17,351	109,504
Air transportation	90,994	107	-	-	-	-	-	-	955	-
Parking	5,717	-	-	-	-	3,800	195	-	-	9,172
Other transportation	154,111	5,064	-	-	-	-	-	-	-	-
Public safety:										
Police protection	150,575	29,776	34,723	22,498	27,327	34,961	31,638	11,954	49,474	78,758
Fire protection	78,269	14,988	20,330	12,721	8,481	19,517	14,000	110	20,863	52,468
Correction	-	-	-	-	-	-	-	-	-	-
Protective inspection and regulation	52,897	2,678	2,807	2,382	7,167	10,554	1,318	11,758	1,350	85,280
Environment and housing:										
Natural resources	-	-	-	-	-	-	-	-	-	-
Sewerage	20,579	18,068	6,507	-	12,535	1,944	-	-	25,842	14,570
Solid waste management	931	16,540	17,502	7,482	29,504	9,058	10,391	-	9,642	55,921
Parks and recreation	23,990	1,587	5,844	5,242	7,440	21,242	4,697	2,899	13,536	43,834
Housing and community development	66,771	13,066	21,744	5,231	6,468	18,169	22,144	20,373	10,773	85,855
Governmental administration:										
Financial administration	17,557	13,151	2,201	2,468	2,702	6,120	4,102	5,680	5,974	10,874
Judicial and legal	5,878	1,123	606	1,511	-	2,421	497	-	-	3,234
General public buildings	-	-	-	-	-	-	-	-	-	-
Other government administration	30,605	1,448	5,833	4,266	2,105	11,314	3,641	2,076	7,316	9,614
Interest on general debt	136,077	10,604	5,889	6,697	7,950	27,728	11,855	10,462	26,388	20,805
Other and unallocable	55,446	14,594	5,699	1,140	2,266	13,166	1,434	1,137	26,198	57,938
Utility and liquor store expenditure	-	28,845	21,154	13,709	16,593	154,397	18,315	-	200,789	41,201
Employee retirement expenditure ¹	56,598	-	-	-	-	11,794	-	-	-	24,900
Debt outstanding at end of fiscal year	2,896,573	164,580	128,232	112,187	172,424	465,361	159,685	195,579	645,768	574,908
Long-term debt outstanding	2,896,573	164,580	128,232	112,187	172,424	465,361	159,685	195,579	645,768	574,908
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	390,040	90,469	31,594	23,300	-	40,253	-	41,579	225,385	-
Utility	-	11,225	-	2,534	5,914	93,530	6,720	-	265,138	2,095
Long-term debt issued	797,950	-	-	-	-	-	27,673	54,945	-	207,697
Long-term debt retired	161,022	7,456	4,202	2,251	9,426	36,473	23,994	55,685	29,333	42,196
Cash and security holdings	1,678,229	202,549	252,052	172,757	104,040	308,164	50,974	258,591	570,169	938,648
Contributions to retirement systems	-	-	-	-	-	100,291	-	-	-	-

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With a Population of 125,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	California - Con.									
	Salinas 41	San Bernardino 42	San Diego 43	San Francisco 44	San Jose 45	Santa Ana 46	Santa Clarita 47	Santa Rosa 48	Stockton 49	Sunnyvale 50
Fiscal year ending	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30	06/30
Population (April 1, 2000)	143,776	185,401	1,223,400	776,733	894,943	337,977	151,088	147,595	243,771	131,760
Revenue, total	81,516	197,236	2,606,767	6,053,770	1,425,393	280,767	84,087	191,228	223,720	212,912
General revenue	81,516	178,596	1,906,358	4,317,392	1,192,648	251,706	82,433	169,472	209,290	196,756
Intergovernmental revenue	19,114	26,259	356,620	1,516,623	158,826	47,779	24,148	28,109	40,314	26,666
Federal Government	6,488	4,970	137,970	290,801	34,490	15,077	3,922	7,436	6,807	2,006
State government	12,438	21,095	123,681	1,214,745	78,247	30,720	17,146	12,725	27,509	22,648
From local governments	188	194	94,969	11,077	46,089	1,982	3,080	7,948	5,998	2,012
General revenue from own sources	62,402	152,337	1,549,738	2,800,769	1,033,822	203,927	58,285	141,363	168,976	170,090
Taxes	44,837	78,192	855,886	1,511,562	558,984	132,096	47,022	62,117	85,886	74,967
Property	7,216	23,573	205,523	576,612	191,006	44,838	5,135	12,575	16,080	18,366
General sales	18,245	24,751	372,785	270,274	140,307	44,455	28,596	29,303	28,560	32,644
Selective sales	10,509	21,216	209,789	256,524	104,429	29,170	5,062	12,644	37,450	15,840
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	8,867	8,652	67,789	408,152	123,242	13,633	8,229	7,595	3,796	8,117
Current charges	10,066	44,643	299,210	985,388	297,873	36,192	4,894	50,213	56,579	76,398
Miscellaneous revenue	7,499	29,502	394,642	303,819	176,965	35,639	6,369	29,033	26,511	18,725
Utility and liquor store revenue	-	18,640	251,363	322,843	15,619	29,061	1,654	21,756	14,430	16,156
Employee retirement revenue ¹	-	-	449,046	1,413,535	217,126	-	-	-	-	-
Expenditure, total	97,200	200,013	2,198,919	5,549,217	1,276,808	299,474	86,651	174,755	225,144	196,024
By character and object:										
Intergovernmental expenditure	-	-	1,016	134,610	25,539	-	10,946	-	-	-
Direct expenditure	97,200	200,013	2,197,903	5,414,607	1,251,269	299,474	75,705	174,755	225,144	196,024
Current operation	59,859	137,585	1,294,832	3,380,226	820,553	222,889	50,368	127,113	175,774	169,269
Capital outlay	34,184	31,191	619,962	1,259,153	225,467	45,902	23,973	31,328	30,587	22,549
Construction	33,843	30,024	512,773	1,182,760	190,949	44,166	22,799	31,276	29,499	17,150
Assistance and subsidies	-	-	-	67,701	-	-	-	-	-	-
Interest on debt	3,157	31,237	186,241	343,281	116,331	30,683	1,364	16,314	18,783	4,206
Insurance benefits and repayments	-	-	96,868	364,246	88,918	-	-	-	-	-
Exhibit: Salaries and wages	35,873	70,409	524,162	1,754,311	395,358	106,292	14,338	67,183	71,015	51,392
By function:										
General expenditure	97,200	181,346	1,752,403	4,567,896	1,163,959	269,869	76,094	148,310	213,979	176,864
Current expenditure	63,016	151,437	1,220,262	3,353,160	941,662	227,648	52,121	122,632	183,413	161,077
Capital outlay	34,184	29,909	532,141	1,214,736	222,297	42,221	23,973	25,678	30,566	15,787
Education services:										
Education	-	-	-	91,740	-	-	-	-	-	-
Elementary and secondary	-	-	-	91,740	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	3,863	2,373	23,240	49,283	26,949	4,254	-	340	13,523	4,825
Social services and income maintenance:										
Public welfare	-	-	-	442,012	-	-	-	-	-	-
Hospitals	-	-	-	418,828	-	-	-	-	-	-
Health	3,610	1,477	4,391	408,022	2,690	929	18	674	-	355
Transportation:										
Highways	19,061	10,727	56,803	218,566	80,396	26,740	21,075	14,960	28,073	12,918
Air transportation	4,201	-	2,542	912,754	79,896	-	-	-	-	-
Parking	-	143	6,281	14,930	4,991	2,497	-	2,267	178	236
Other transportation	-	-	-	46,209	-	-	-	-	-	-
Public safety:										
Police protection	21,455	37,520	272,491	327,260	165,769	72,630	10,176	27,478	52,293	22,218
Fire protection	9,439	17,468	107,920	180,986	82,455	28,390	32	12,748	28,702	17,464
Correction	-	-	9,082	91,780	-	-	-	-	-	-
Protective inspection and regulation	2,260	2,495	39,200	21,172	11,238	5,751	3,070	2,190	6,104	2,806
Environment and housing:										
Natural resources	-	-	6,739	-	-	-	-	-	-	-
Sewerage	3,374	12,368	329,900	81,287	125,691	98	-	34,087	26,928	11,759
Solid waste management	530	13,790	80,592	20,589	62,521	9,549	1,915	-	4,716	46,361
Parks and recreation	13,613	5,495	173,868	255,232	115,697	17,144	10,518	14,006	9,773	14,790
Housing and community development	4,102	24,450	116,413	80,842	172,084	45,470	6,822	4,619	15,571	14,055
Governmental administration:										
Financial administration	2,246	3,444	17,829	80,195	31,377	3,892	10,790	5,509	5,691	3,483
Judicial and legal	465	2,066	21,351	172,931	8,363	1,588	2,649	1,460	896	1,309
General public buildings	-	-	16,358	80,281	4,504	-	-	-	-	-
Other government administration	4,097	9,375	17,711	41,027	29,607	15,537	4,622	11,658	2,202	3,062
Interest on general debt	3,157	30,806	167,511	330,241	116,331	29,415	1,364	16,314	17,811	4,206
Other and unallocable	1,727	7,349	282,181	201,729	43,400	5,985	3,043	-	1,518	17,017
Utility and liquor store expenditure	-	18,667	349,648	617,075	23,931	29,605	10,557	26,445	11,165	19,160
Employee retirement expenditure ¹	-	-	96,868	364,246	88,918	-	-	-	-	-
Debt outstanding at end of fiscal year	92,490	495,763	2,325,937	7,012,852	2,083,270	517,131	20,264	298,382	273,321	92,885
Long-term debt outstanding	92,490	495,763	2,325,937	7,012,852	2,083,270	517,131	20,264	298,382	273,321	92,885
Education services	-	-	-	151,430	-	-	-	-	-	-
Public debt for private purposes	4,415	200,537	703,000	580,801	254,714	113,718	-	82,318	79,449	-
Utility	-	6,890	-	229,217	-	19,575	-	-	16,045	-
Long-term debt issued	-	54,361	129,332	580,596	32,111	11,586	-	2,700	28,555	25,000
Long-term debt retired	4,432	22,441	195,460	227,951	45,130	4,625	2,465	10,096	19,499	2,210
Cash and security holdings	99,233	247,870	4,655,955	13,367,116	4,078,935	327,723	57,848	288,808	303,960	207,751
Contributions to retirement systems	-	-	65,150	218	66,012	-	-	-	-	-

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With a Population of 125,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	California - Con.		Colorado			Connecticut	DC	Florida		
	Torrance	Aurora	Colorado Springs	Denver	Lakewood	Bridgeport	Washington	Ft Lauderdale	Hialeah	Hollywood
	51	52	53	54	55	56	57	58	59	60
Fiscal year ending	06/30	12/31	12/31	12/31	12/31	06/30	09/30	09/30	09/30	09/30
Population (April 1, 2000)	137,946	276,393	360,890	554,636	144,126	139,529	572,059	152,397	226,419	139,357
Revenue, total	193,026	309,856	928,058	2,075,460	105,519	492,803	5,637,379	350,637	247,582	198,673
General revenue	168,827	237,336	554,633	1,725,153	92,277	492,803	5,373,700	211,865	168,922	148,012
Intergovernmental revenue	37,224	14,844	50,441	175,877	14,889	266,231	1,487,825	26,941	32,675	20,135
Federal Government	-	8,269	27,036	14,198	2,461	93	1,438,547	9,400	13,650	2,688
State government	31,289	4,764	15,504	161,679	6,195	266,138	-	13,959	19,025	13,961
From local governments	5,935	1,811	7,901	-	6,233	-	49,278	3,582	-	3,486
General revenue from own sources	131,603	222,492	504,192	1,549,276	77,388	226,572	3,885,875	184,924	136,247	127,877
Taxes	96,891	156,675	148,601	649,534	56,674	155,504	3,215,766	107,839	81,732	64,392
Property	17,441	18,225	16,424	168,934	4,870	154,622	692,781	60,150	35,169	32,195
General sales	37,941	110,486	106,036	361,349	43,647	-	640,212	-	11,302	-
Selective sales	30,031	22,591	25,735	51,529	6,262	-	359,385	39,595	30,536	27,071
Income	-	-	-	-	-	-	1,338,564	-	-	-
All other taxes	11,478	5,373	406	67,722	1,895	882	184,824	8,094	4,725	5,126
Current charges	19,562	43,549	287,947	665,282	11,813	33,015	330,866	46,161	43,100	52,458
Miscellaneous revenue	15,150	22,268	67,644	234,460	8,901	38,053	339,243	30,924	11,415	11,027
Utility and liquor store revenue	24,199	45,952	373,425	133,975	550	-	61,427	60,792	15,177	14,677
Employee retirement revenue ¹	-	26,568	-	216,332	12,692	-	202,252	77,980	63,483	35,984
Expenditure, total	205,446	285,213	989,157	1,656,871	118,987	522,559	5,644,375	281,872	186,300	178,569
By character and object:										
Intergovernmental expenditure	-	-	-	22,106	-	6,509	160,960	-	-	311
Direct expenditure	205,446	285,213	989,157	1,634,765	118,987	516,050	5,483,415	281,872	186,300	178,258
Current operation	176,748	191,411	745,490	1,079,310	68,634	401,938	4,366,398	227,018	134,420	137,093
Capital outlay	18,970	74,391	197,798	175,383	40,235	86,713	685,489	18,073	21,103	15,758
Construction	12,791	69,577	177,912	158,592	36,302	53,519	602,188	13,650	3,674	12,550
Assistance and subsidies	-	-	-	13,983	-	-	123,272	-	-	-
Interest on debt	9,728	13,667	45,869	304,940	6,273	27,399	236,081	7,666	4,229	6,822
Insurance benefits and repayments	-	5,744	-	61,149	3,845	-	72,175	29,115	26,548	18,585
Exhibit: Salaries and wages	109,000	105,863	313,413	453,805	43,509	203,576	1,606,136	103,548	53,388	95,021
By function:										
General expenditure	167,734	245,022	559,430	1,436,103	114,486	522,559	5,312,930	210,913	149,904	144,344
Current expenditure	154,179	184,395	459,121	1,324,617	74,332	435,846	4,803,653	193,461	128,801	128,586
Capital outlay	13,555	60,627	100,309	111,486	40,154	86,713	509,277	17,452	21,103	15,758
Education services:										
Education	-	-	-	-	-	236,069	969,353	-	-	-
Elementary and secondary	-	-	-	-	-	236,069	888,947	-	-	-
Higher education	-	-	-	-	-	-	80,406	-	-	-
Libraries	4,985	5,171	-	26,342	-	3,664	25,130	-	956	-
Social services and income maintenance:										
Public welfare	-	-	-	154,572	-	2,792	1,254,361	-	-	54
Hospitals	-	-	246,510	-	-	-	359,397	-	-	-
Health	-	-	1,007	35,725	251	9,098	274,165	-	-	-
Transportation:										
Highways	14,333	32,828	55,449	73,985	10,479	14,225	38,048	4,323	10,426	9,116
Air transportation	3,710	-	14,853	198,366	-	1,129	-	5,269	-	-
Parking	-	-	2,822	6,000	-	4	6,703	4,831	-	2,179
Other transportation	-	-	-	-	-	-	160,960	474	-	-
Public safety:										
Police protection	38,757	48,125	54,434	138,072	22,465	34,671	329,503	65,976	28,335	42,049
Fire protection	24,078	23,643	29,334	63,600	-	24,296	113,067	28,745	19,661	26,935
Correction	-	3,310	-	51,724	558	-	304,504	-	-	-
Protective inspection and regulation	2,324	1,501	-	7,274	471	1,022	49,557	6,780	-	2,728
Environment and housing:										
Natural resources	-	-	-	-	-	-	-	-	-	-
Sewerage	463	26,623	38,274	49,441	3,290	9,792	303,490	-	27,542	16,438
Solid waste management	7,126	-	-	23,846	540	13,897	37,235	16,657	12,595	10,491
Parks and recreation	12,094	25,510	21,189	91,036	15,252	17,726	172,245	28,997	9,879	8,362
Housing and community development	2,839	13,120	10,233	40,941	3,609	66,185	58,228	8,119	6,308	1,970
Governmental administration:										
Financial administration	5,234	8,254	19,813	61,691	2,758	11,078	157,812	10,524	1,025	4,959
Judicial and legal	1,608	3,655	5,618	45,477	2,073	3,013	46,400	2,004	692	1,072
General public buildings	-	488	-	9,714	31,152	3,950	58,143	-	-	-
Other government administration	10,351	6,753	6,089	17,390	9,576	6,559	57,568	8,703	3,543	3,360
Interest on general debt	9,230	8,523	9,717	288,140	6,273	27,399	235,930	6,152	3,981	452
Other and unallocable	30,602	37,518	44,088	52,767	5,739	35,990	296,998	13,359	24,961	14,179
Utility and liquor store expenditure	37,712	34,447	429,727	159,619	656	-	259,270	41,844	9,848	15,640
Employee retirement expenditure ¹	-	5,744	-	61,149	3,845	-	6,952	29,115	26,548	18,585
Debt outstanding at end of fiscal year	151,878	351,105	840,106	4,755,186	56,713	442,049	4,802,904	109,440	88,828	118,792
Long-term debt outstanding	151,878	351,105	823,340	4,755,186	56,713	423,209	4,802,904	109,440	88,828	118,792
Education services	-	-	-	-	-	49,770	-	-	-	-
Public debt for private purposes	55,143	114,256	17,710	121,303	41,503	-	767,307	3,902	47,095	-
Utility	7,910	161,238	602,168	213,795	-	-	2,043	18,460	3,740	113,440
Long-term debt issued	697	73,189	158,849	75,834	-	141,510	476,518	14,605	30,000	-
Long-term debt retired	6,811	39,334	13,419	246,993	3,555	27,909	305,368	28,752	3,396	1,252
Cash and security holdings	148,948	416,124	445,104	3,712,500	137,773	186,311	6,806,337	786,490	611,106	462,990
Contributions to retirement systems ¹	-	2,810	-	48,340	1,181	-	58,700	10,339	-	11,496

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With a Population of 125,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding.)

Item	Florida - Con.							Georgia		
	Jacksonville	Miami	Orlando	Pembroke Pines	St Petersburg	Tallahassee	Tampa	Atlanta	Augusta	Columbus
	61	62	63	64	65	66	67	68	69	70
Fiscal year ending	09/30	09/30	09/30	09/30	09/30	09/30	09/30	12/31	12/31	06/30
Population (April 1, 2000)	735,617	362,470	185,951	137,427	248,232	150,624	303,447	416,474	199,775	186,291
Revenue, total	2,245,586	597,090	384,329	112,504	391,162	512,122	612,129	1,456,776	227,360	263,479
General revenue	1,065,218	437,679	365,555	102,565	296,361	172,506	401,069	1,178,752	201,369	228,304
Intergovernmental revenue	164,340	69,308	50,074	13,379	58,233	22,202	62,229	173,825	19,128	20,627
Federal Government	48,937	36,647	8,987	2,899	7,426	5,471	14,734	63,901	7,145	4,676
State government	115,403	32,661	41,087	10,329	28,835	15,797	41,629	17,808	11,983	15,786
From local governments	-	-	-	151	21,972	934	5,866	92,116	-	165
General revenue from own sources	900,878	368,371	315,481	89,186	238,128	150,304	338,840	1,004,927	182,241	207,677
Taxes	496,546	245,727	151,457	41,030	104,670	53,825	158,761	279,269	117,723	146,211
Property	271,478	146,812	53,912	16,588	57,348	15,235	72,931	124,626	31,902	59,697
General sales	113,752	-	-	-	-	-	11,402	-	54,487	58,893
Selective sales	97,542	89,829	69,149	13,985	43,410	34,054	61,087	106,729	27,710	14,083
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	13,774	9,086	28,396	10,457	3,912	4,536	13,341	47,914	3,624	13,538
Current charges	217,967	74,635	115,687	17,133	92,845	70,505	151,129	535,559	30,398	38,725
Miscellaneous revenue	186,365	48,009	48,337	31,023	40,613	25,974	28,950	190,099	34,120	22,741
Utility and liquor store revenue	856,962	-	-	9,939	26,779	222,925	47,985	124,729	20,804	18,680
Employee retirement revenue ¹	323,406	159,411	18,774	-	68,022	116,691	163,075	153,295	5,187	16,495
Expenditure, total	2,094,549	440,974	344,977	93,254	326,908	494,240	532,617	1,345,760	225,206	234,158
By character and object:										
Intergovernmental expenditure	59,979	-	-	-	-	-	-	21,978	3,548	9,614
Direct expenditure	2,034,570	440,974	344,977	93,254	326,908	494,240	532,617	1,323,782	221,658	224,544
Current operation	1,138,402	307,404	269,531	86,729	241,582	298,970	329,273	710,003	142,436	160,850
Capital outlay	525,928	29,828	37,504	3,140	30,370	162,860	97,109	366,281	60,277	40,110
Construction	428,051	29,828	36,828	-	23,887	162,265	79,557	342,915	31,870	19,149
Assistance and subsidies	-	-	-	-	-	-	-	13,964	-	-
Interest on debt	285,717	34,796	22,553	3,385	33,332	17,127	49,867	108,569	13,414	14,705
Insurance benefits and repayments	84,523	68,946	15,389	-	21,624	15,283	42,404	138,929	5,531	8,879
Exhibit: Salaries and wages	447,200	174,720	124,974	54,966	114,683	106,454	207,238	361,050	66,375	70,686
By function:										
General expenditure	1,197,947	372,028	329,588	85,071	248,271	196,016	442,169	967,147	188,546	205,611
Current expenditure	868,090	342,200	292,084	81,931	230,330	147,667	361,737	717,014	141,001	165,501
Capital outlay	329,857	29,828	37,504	3,140	17,941	48,349	80,432	250,133	47,545	40,110
Education services:										
Education	-	-	-	-	-	17	-	-	-	-
Elementary and secondary	-	-	-	-	-	17	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	15,437	-	-	-	3,640	-	-	-	1,745	-
Social services and income maintenance:										
Public welfare	33,868	-	2,377	-	2,389	2,125	13,964	962	1,136	511
Hospitals	18,540	-	-	-	-	-	-	-	2,504	8,306
Health	19,282	-	-	2,609	-	-	-	-	20,138	9,362
Transportation:										
Highways	61,990	9,345	38,851	3,239	8,095	31,632	23,419	42,683	19,742	12,522
Air transportation	50,623	-	-	-	1,003	9,375	-	233,864	8,749	2,066
Parking	2,333	7,040	7,531	-	4,257	344	24,607	-	164	-
Other transportation	129,351	-	6,224	-	1,721	-	178	-	-	-
Public safety:										
Police protection	131,145	85,444	62,427	18,189	50,271	29,236	88,743	108,849	21,796	24,796
Fire protection	78,946	45,977	31,478	14,391	22,035	15,408	36,806	64,992	13,764	13,673
Correction	43,584	-	-	-	-	-	-	27,651	13,362	16,975
Protective inspection and regulation	9,484	3,089	1,615	5,475	6,809	2,300	13,233	4,036	2,112	1,827
Environment and housing:										
Natural resources	829	-	-	-	-	-	-	1,795	132	1,177
Sewerage	184,611	13,571	44,885	6,337	25,167	32,661	51,118	143,126	13,349	9,641
Solid waste management	51,786	18,363	20,424	-	30,490	15,103	62,401	29,245	7,186	10,147
Parks and recreation	39,510	17,279	32,494	10,431	37,549	13,614	36,972	63,582	12,763	14,771
Housing and community development	11,419	27,812	13,136	3,365	3,419	1,780	7,576	6,097	2,804	5,525
Governmental administration:										
Financial administration	23,318	5,897	9,002	3,713	4,503	4,423	8,373	13,720	6,759	5,316
Judicial and legal	22,353	2,991	2,237	437	1,904	1,647	1,806	20,459	6,519	9,732
General public buildings	19,670	-	8,698	-	1,289	1,232	3,450	6,981	2,539	13,625
Other government administration	13,326	22,318	7,383	7,562	7,614	7,345	3,240	34,393	9,324	8,242
Interest on general debt	139,807	34,796	22,553	3,385	29,852	8,617	47,404	83,574	8,762	6,513
Other and unallocable	96,735	78,106	18,273	5,938	6,264	19,157	18,879	81,138	13,197	30,884
Utility and liquor store expenditure	812,079	-	-	8,183	57,013	282,941	48,044	239,684	31,129	19,668
Employee retirement expenditure ¹	84,523	68,946	15,389	-	21,624	15,283	42,404	138,929	5,531	8,879
Debt outstanding at end of fiscal year	5,139,708	531,765	396,740	54,776	555,571	407,245	950,009	2,912,148	257,411	320,352
Long-term debt outstanding	5,139,708	531,765	396,740	54,776	555,571	407,245	950,009	2,912,148	257,411	320,352
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	1,402,225	111,214	-	-	218,957	47,019	30,759	140,140	153,958	77,349
Utility	2,525,237	-	-	25,045	64,920	268,637	53,308	1,600,900	90,466	133,798
Long-term debt issued	399,945	13,490	32,355	-	193,132	268,259	1,116,745	49,375	92,630	92,630
Long-term debt retired	494,224	42,619	11,500	13,724	28,062	54,197	164,712	77,612	10,115	43,267
Cash and security holdings	4,098,884	1,717,426	813,365	114,610	975,039	882,720	1,498,880	3,511,752	348,463	411,106
Contributions to retirement systems	34,666	11,618	6,779	-	14,295	9,920	4,635	78,509	107	6,306

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With a Population of 125,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Georgia - Con.	Hawaii	Idaho	Illinois						
	Savannah	Honolulu	Boise	Aurora	Chicago	Downers Grove	Maine	Naperville	Proviso	Rockford City
	71	72	73	74	75	76	77	78	79	80
Fiscal year ending	12/31	06/30	09/30	04/30	12/31	02/28	02/28	04/30	03/31	12/31
Population (April 1, 2000)	131,510	876,156	185,787	142,990	2,896,016	148,110	135,623	128,358	155,831	150,115
Revenue, total	248,101	1,172,278	150,727	171,027	5,784,541	3,329	3,858	218,735	2,929	166,289
General revenue	198,281	1,042,208	150,035	141,815	4,472,107	3,329	3,858	110,993	2,929	128,152
Intergovernmental revenue	47,275	192,853	25,963	61,646	1,132,660	126	131	36,437	347	56,511
Federal Government	12,958	126,481	15,800	1,662	365,416	-	-	1,128	-	9,250
State government	4,598	65,703	10,163	59,984	766,965	98	131	35,045	347	45,809
From local governments	29,719	669	-	-	279	28	-	264	-	1,452
General revenue from own sources	151,006	849,355	124,072	80,169	3,339,447	3,203	3,727	74,556	2,582	71,641
Taxes	65,093	516,452	61,034	60,606	1,910,382	2,826	3,576	46,942	2,388	46,955
Property	36,615	399,115	52,044	32,841	642,692	2,826	3,576	27,656	2,330	36,577
General sales	-	-	-	-	10,508	-	-	-	-	-
Selective sales	21,421	62,140	4,124	12,443	890,788	-	-	17,686	-	5,664
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	7,057	55,197	4,866	4,814	195,068	-	-	1,600	58	4,714
Current charges	64,164	226,887	51,937	11,172	863,521	48	6	18,210	125	8,698
Miscellaneous revenue	21,749	106,016	11,101	8,391	565,544	329	145	9,404	69	15,988
Utility and liquor store revenue	23,920	130,070	692	26,412	296,949	-	-	100,416	-	17,057
Employee retirement revenue ¹	25,900	-	-	2,800	1,015,485	-	-	7,326	-	21,080
Expenditure, total	210,676	1,277,997	157,609	135,244	6,021,880	3,804	3,966	218,528	3,302	152,365
By character and object:										
Intergovernmental expenditure	642	-	18	-	60,342	-	-	541	-	2,443
Direct expenditure	210,034	1,277,997	157,591	135,244	5,961,538	3,804	3,966	217,987	3,302	149,922
Current operation	163,992	879,563	113,461	92,930	3,459,078	3,804	3,966	157,111	3,272	111,982
Capital outlay	28,013	316,314	41,427	26,786	1,136,286	-	-	52,187	30	21,036
Construction	15,854	251,874	30,088	15,159	980,364	-	-	50,150	-	17,417
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	11,757	82,120	2,703	11,180	527,315	-	-	7,579	-	5,733
Insurance benefits and repayments	6,272	-	-	4,348	838,859	-	-	1,110	-	11,171
Exhibit: Salaries and wages	63,022	-	69,272	62,855	2,273,226	1,547	1,370	62,913	1,004	64,667
By function:										
General expenditure	177,629	1,024,799	153,453	121,075	4,865,283	3,804	3,966	103,816	3,302	131,227
Current expenditure	154,054	800,913	112,282	94,289	3,854,846	3,804	3,966	83,805	3,272	110,191
Capital outlay	23,575	223,886	41,171	26,786	1,010,437	-	-	20,011	30	21,036
Education services:										
Education	-	-	-	-	805	-	-	-	-	-
Elementary and secondary	-	-	-	-	805	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	3,946	3,437	83,111	-	-	6,411	-	5,552
Social services and income maintenance:										
Public welfare	909	-	-	1,144	132,103	54	323	166	1,768	8,021
Hospitals	-	-	-	-	-	-	-	-	-	-
Health	-	16,721	590	1,088	139,147	-	530	-	-	-
Transportation:										
Highways	7,660	79,645	841	12,521	571,794	1,488	1,099	22,592	-	22,494
Air transportation	7,439	-	16,160	-	560,432	-	-	-	-	-
Parking	2,109	10	948	392	2,107	-	-	595	-	1,104
Other transportation	-	-	-	-	38,624	-	-	-	-	-
Public safety:										
Police protection	25,209	152,540	22,054	29,895	1,104,781	-	-	21,233	-	27,226
Fire protection	12,105	67,100	18,792	16,097	309,578	-	-	15,808	-	20,954
Correction	2,609	-	-	-	-	-	-	-	-	-
Protective inspection and regulation	3,279	-	4,159	2,179	33,392	-	-	366	-	1,280
Environment and housing:										
Natural resources	-	481	-	-	-	-	-	-	-	-
Sewerage	29,209	100,851	34,056	1,684	132,882	-	-	10,185	-	-
Solid waste management	18,187	112,329	11,516	937	171,700	-	-	5,100	-	7,317
Parks and recreation	14,143	128,457	14,258	3,655	75,969	-	-	2,403	-	134
Housing and community development	9,866	46,390	3,904	-	187,306	-	-	391	-	5,738
Governmental administration:										
Financial administration	3,684	18,937	5,091	1,559	65,056	1,346	1,057	4,185	30	3,436
Judicial and legal	1,353	18,680	3,260	1,031	30,768	-	-	749	-	1,139
General public buildings	5	15,114	1,148	-	75,271	472	41	2,741	-	-
Other government administration	3,299	26,322	4,946	2,310	55,050	-	143	3,046	1,245	2,455
Interest on general debt	7,377	81,121	2,703	10,224	504,742	-	-	5,179	-	4,040
Other and unallocable	29,187	160,101	5,081	32,922	590,665	444	773	2,666	259	20,337
Utility and liquor store expenditure	26,775	253,198	4,156	9,821	317,738	-	-	113,602	-	9,967
Employee retirement expenditure ¹	6,272	-	-	4,348	838,859	-	-	11,110	-	11,171
Debt outstanding at end of fiscal year	218,399	1,835,411	73,080	156,022	10,282,282	-	-	145,887	-	106,042
Long-term debt outstanding	218,399	1,835,411	73,080	156,022	10,282,282	-	-	145,887	-	106,042
Education services	-	-	-	-	1,750	-	-	-	-	-
Public debt for private purposes	6,360	-	-	38,997	1,636,552	-	-	31,126	-	7,339
Utility	84,999	36,050	-	17,605	630,120	-	-	41,206	-	31,273
Long-term debt issued	-	195,820	23,330	-	1,867,724	-	-	-	-	33,800
Long-term debt retired	11,088	141,057	24,981	16,042	1,205,563	-	-	11,565	-	20,828
Cash and security holdings	331,982	956,593	87,569	215,731	15,361,398	3,570	2,476	264,044	1,160	321,781
Contributions to retirement systems	3,020	-	-	2,890	301,025	-	-	2,247	-	3,125

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With a Population of 125,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Illinois - Con.					Indiana				
	Rockford	Schaumburg	Thornton	Wheeling	Worth	Calumet	Center	Ft Wayne	Indianapolis	North
	81	82	83	84	85	86	87	88	89	90
Fiscal year ending	03/31	02/28	02/28	02/28	02/28	12/31	12/31	12/31	12/31	12/31
Population (April 1, 2000)	178,853	134,114	180,802	155,834	152,239	127,800	167,055	205,727	791,926	165,656
Revenue, total	3,856	4,185	5,125	3,532	2,785	11,975	8,161	185,001	1,907,026	6,865
General revenue	3,856	4,185	5,125	3,532	2,785	11,975	8,161	153,935	1,536,412	6,865
Intergovernmental revenue	850	140	376	95	174	1,942	1,003	31,608	376,730	1,025
Federal Government	-	-	142	-	-	-	-	7,194	59,890	4
State government	850	140	234	95	174	1,942	1,003	23,001	309,790	816
From local governments	-	-	-	-	-	-	-	1,413	7,050	205
General revenue from own sources	3,006	4,045	4,749	3,437	2,611	10,033	7,158	122,327	1,159,682	5,840
Taxes	2,719	3,653	4,102	2,962	2,274	5,754	5,917	57,738	644,684	2,643
Property	2,719	3,649	4,102	2,962	2,274	5,749	4,013	45,406	514,305	2,642
General sales	-	-	-	-	-	-	-	-	-	-
Selective sales	-	4	-	-	-	-	-	-	36,754	-
Income	-	-	-	-	-	-	1,904	10,169	69,017	-
All other taxes	-	-	-	-	-	5	-	2,163	24,608	1
Current charges	-	-	162	-	155	53	-	50,559	370,188	707
Miscellaneous revenue	287	392	485	475	182	4,226	1,241	14,030	144,810	2,490
Utility and liquor store revenue	-	-	-	-	-	-	-	27,972	340,650	-
Employee retirement revenue ¹	-	-	-	-	-	-	-	3,094	29,964	-
Expenditure, total	4,442	3,549	5,535	2,458	2,495	14,271	6,620	151,385	2,005,088	5,874
By character and object:										
Intergovernmental expenditure	-	-	15	16	-	-	-	-	11,261	-
Direct expenditure	4,442	3,549	5,520	2,442	2,495	14,271	6,620	151,385	1,993,827	5,874
Current operation	4,303	3,354	5,520	2,442	2,410	13,941	6,538	114,046	1,328,583	5,640
Capital outlay	110	75	-	-	72	294	82	26,405	446,287	234
Construction	-	-	-	-	-	-	-	12,024	393,156	149
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	29	120	-	-	13	36	-	4,976	179,002	-
Insurance benefits and repayments	-	-	-	-	-	-	-	5,958	39,955	-
Exhibit: Salaries and wages	1,575	1,368	1,897	544	820	5,130	3,563	61,585	282,406	2,069
By function:										
General expenditure	4,442	3,549	5,535	2,172	2,495	14,271	6,620	130,681	1,637,671	5,874
Current expenditure	4,332	3,474	5,535	2,172	2,423	13,977	6,538	104,420	1,193,973	5,640
Capital outlay	110	75	-	-	72	294	82	26,261	443,698	234
Education services:										
Education	-	-	-	-	-	-	-	-	-	-
Elementary and secondary	-	-	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Social services and income maintenance:										
Public welfare	1,406	1,596	773	143	194	12,213	5,885	-	62,833	3,867
Hospitals	-	-	-	-	-	-	-	-	260,158	-
Health	-	-	-	-	159	5	-	1,265	48,238	-
Transportation:										
Highways	1,446	456	269	126	346	-	-	13,969	79,859	-
Air transportation	-	-	-	-	-	-	-	-	65,641	-
Parking	-	-	-	-	-	-	-	1,340	1,926	-
Other transportation	-	-	-	-	-	-	-	-	-	-
Public safety:										
Police protection	-	-	-	-	-	-	-	28,790	131,014	-
Fire protection	-	-	-	-	-	496	-	17,992	47,628	-
Correction	-	-	-	-	-	-	-	-	39,375	-
Protective inspection and regulation	-	-	-	-	-	-	-	-	298	-
Environment and housing:										
Natural resources	-	-	-	-	-	-	-	-	9,313	-
Sewerage	-	-	-	-	-	-	-	14,454	106,153	-
Solid waste management	-	-	-	-	-	-	-	5,309	33,155	-
Parks and recreation	-	-	-	-	39	324	4	11,478	206,215	1,336
Housing and community development	-	-	-	-	-	-	-	3,496	152,034	-
Governmental administration:										
Financial administration	1,509	73	168	874	1,224	36	-	2,434	113,846	-
Judicial and legal	-	-	-	-	-	-	-	462	43,598	-
General public buildings	-	-	205	-	-	45	-	-	3,756	-
Other government administration	-	1,288	1,057	-	-	697	-	1,970	10,670	-
Interest on general debt	29	120	-	-	13	36	-	3,899	163,652	-
Other and unallocable	52	16	3,063	1,029	520	419	731	23,823	58,309	671
Utility and liquor store expenditure	-	-	-	286	-	-	-	14,746	327,462	-
Employee retirement expenditure ¹	-	-	-	-	-	-	-	5,958	39,955	-
Debt outstanding at end of fiscal year	44	2,555	-	-	150	2,500	-	109,303	2,921,371	-
Long-term debt outstanding	44	2,555	-	-	150	2,500	-	109,303	2,821,371	-
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	-	-	-	-	-	-	-	2,946	121,600	-
Utility	-	-	-	-	-	-	-	19,020	304,015	-
Long-term debt issued	-	-	-	-	-	2,000	-	14,810	109,066	-
Long-term debt retired	433	265	-	-	145	1,000	-	9,705	99,750	-
Cash and security holdings	3,157	3,159	5,983	6,779	2,715	406	13,326	105,589	1,094,244	3,019
Contributions to retirement systems	-	-	-	-	-	-	-	3,441	15,321	-

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With a Population of 125,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Indiana - Con.		Iowa	Kansas			Kentucky		Louisiana	
	Washington	Wayne	Des Moines	Overland Park	Wichita	Wyandotte	Lexington	Louisville	Baton Rouge	New Orleans
	91	92	93	94	95	96	97	98	99	100
Fiscal year ending	12/31	12/31	06/30	12/31	12/31	12/31	06/30	06/30	12/31	12/31
Population (April 1, 2000)	132,927	133,461	198,682	149,080	344,284	146,866	260,512	256,231	387,784	484,674
Revenue, total	11,376	8,348	282,198	113,209	561,018	440,212	360,490	422,743	610,665	816,516
General revenue	11,376	8,348	257,088	113,209	324,909	278,492	349,310	335,024	545,784	717,132
Intergovernmental revenue	2,496	1,719	60,680	27,430	104,876	37,320	49,887	73,485	59,214	116,443
Federal Government	-	-	30,520	922	20,565	5,447	17,463	26,539	18,767	38,693
State government	2,496	1,719	29,878	14,477	43,382	19,142	25,974	33,947	40,447	77,750
From local governments	-	-	282	12,031	40,929	12,731	6,450	12,999	-	-
General revenue from own sources	8,880	6,629	196,408	85,779	220,033	241,172	299,423	261,539	486,570	600,689
Taxes	7,425	5,661	95,757	68,400	96,414	112,149	185,038	191,824	310,127	359,037
Property	6,155	4,421	86,767	16,447	59,807	66,738	33,863	47,491	88,743	141,369
General sales	-	-	-	34,250	-	28,099	-	-	151,319	133,490
Selective sales	-	-	7,233	10,608	31,892	15,777	7,228	2,017	48,460	58,262
Income	1,269	1,239	-	-	-	-	127,059	137,737	-	-
All other taxes	1	1	1,757	7,095	4,715	1,535	16,888	4,579	21,605	25,916
Current charges	935	344	63,314	4,640	59,226	25,440	82,840	32,073	120,518	162,707
Miscellaneous revenue	520	624	37,337	12,739	64,393	103,583	31,545	37,642	55,925	78,945
Utility and liquor store revenue	-	-	24,548	-	27,264	161,142	1,128	87,719	4,492	54,884
Employee retirement revenue ¹	-	-	562	-	208,845	578	10,052	-	60,389	44,500
Expenditure, total	12,734	8,795	267,867	118,722	396,811	366,632	379,169	455,428	536,647	813,828
By character and object:										
Intergovernmental expenditure	1	-	16,805	-	-	14,042	-	-	-	-
Direct expenditure	12,733	8,795	251,062	118,722	396,811	352,590	379,169	455,428	536,647	813,828
Current operation	12,613	8,772	184,764	68,666	223,450	247,493	227,498	330,846	379,649	609,610
Capital outlay	120	23	43,832	46,548	105,689	13,100	111,361	107,137	57,009	86,321
Construction	100	-	42,762	42,779	92,695	-	86,280	104,348	47,730	66,569
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	-	-	21,061	3,508	22,519	91,997	21,403	17,445	53,713	70,256
Insurance benefits and repayments	-	-	1,405	-	45,153	-	18,907	-	46,276	47,641
Exhibit: Salaries and wages	8,940	897	86,092	39,370	89,191	83,832	121,806	175,348	150,830	384,432
By function:										
General expenditure	12,734	8,795	232,012	118,722	322,462	246,896	354,110	360,960	479,113	696,054
Current expenditure	12,614	8,772	202,436	72,174	222,741	233,796	242,749	300,241	423,132	621,745
Capital outlay	120	23	29,576	46,548	99,721	13,100	111,361	60,719	55,981	74,309
Education services:										
Education	-	-	-	-	47	34	279	-	-	-
Elementary and secondary	-	-	-	-	47	-	279	-	-	-
Higher education	-	-	-	-	-	34	-	-	-	-
Libraries	-	-	4,579	-	5,285	420	9,969	14,127	11,843	6,891
Social services and income maintenance:										
Public welfare	292	713	-	-	8,457	-	6,681	5,217	4,501	2,175
Hospitals	-	-	-	-	-	-	-	-	38,722	-
Health	1	1	2,935	835	6,451	3,888	20,650	1,866	12,138	12,389
Transportation:										
Highways	-	-	22,500	23,482	93,417	21,658	18,728	29,531	58,941	39,352
Air transportation	-	-	9,292	-	13,380	-	6,367	-	5,429	32,239
Parking	-	-	2,991	-	3,500	-	481	5,628	333	6,178
Other transportation	-	-	2,644	-	-	924	-	-	-	891
Public safety:										
Police protection	-	-	32,514	19,539	40,191	36,020	34,894	56,984	49,055	97,037
Fire protection	11,923	7,356	17,213	10,584	23,387	29,231	30,581	39,375	29,475	57,511
Correction	-	-	-	-	-	1,185	59,549	-	17,842	29,453
Protective inspection and regulation	-	-	3,800	2,053	4,298	1,428	3,117	17,600	3,253	-
Environment and housing:										
Natural resources	-	-	-	-	-	-	-	-	-	-
Sewerage	-	-	39,350	-	19,689	11,256	28,354	-	26,272	75,602
Solid waste management	-	-	10,961	-	15,739	2,699	20,988	16,326	29,102	26,134
Parks and recreation	-	-	12,960	28,813	25,927	3,325	23,425	27,822	26,556	20,889
Housing and community development	-	-	2,790	418	21,987	4,371	17,087	24,802	26,624	85,634
Governmental administration:										
Financial administration	-	-	578	8,221	3,063	6,749	4,926	5,630	10,666	27,426
Judicial and legal	-	-	1,177	2,622	2,044	2,955	14,679	2,860	32,786	26,905
General public buildings	-	5	1,869	2,064	3,419	4,888	6,901	2,944	9,492	10,344
Other government administration	-	-	2,212	6,439	6,924	7,218	9,301	5,042	9,881	16,068
Interest on general debt	-	-	18,596	3,508	18,879	91,997	21,403	13,539	53,713	69,103
Other and unallocable	518	720	43,051	10,144	6,378	16,650	15,750	91,667	22,489	53,833
Utility and liquor store expenditure	-	-	34,450	-	29,196	119,736	6,152	94,468	11,258	70,133
Employee retirement expenditure ¹	-	-	1,405	-	45,153	-	18,907	-	46,276	47,641
Debt outstanding at end of fiscal year	-	-	414,290	74,487	716,946	1,331,570	371,227	272,781	894,553	1,105,779
Long-term debt outstanding	-	-	414,290	70,687	707,662	1,309,630	371,227	272,781	886,953	1,105,779
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	-	-	14,673	10,102	166,705	1,178,140	119,912	145,976	404,253	240,514
Utility	-	-	44,665	-	93,280	-	-	62,985	-	19,215
Long-term debt issued	-	-	-	23,035	107,940	44,250	23,455	-	55,614	32,400
Long-term debt retired	-	-	25,409	10,726	64,292	68,205	31,319	23,030	59,186	57,391
Cash and security holdings	4,048	3,673	226,093	69,578	1,539,960	1,658,640	671,796	346,440	1,297,939	1,205,946
Contributions to retirement systems	-	-	536	-	15,816	578	8,055	-	18,406	37,676

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With a Population of 125,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Louisiana - Con.	Maryland	Massachusetts			Michigan			Minnesota	
	Shreveport	Baltimore	Boston	Springfield	Worcester	Detroit	Grand Rapids	Warren	Minneapolis	St Paul
	101	102	103	104	105	106	107	108	109	110
Fiscal year ending	12/31	06/30	06/30	06/30	06/30	06/30	06/30	06/30	12/31	12/31
Population (April 1, 2000)	200,145	651,154	589,141	152,082	172,648	951,270	197,800	138,247	382,618	287,151
Revenue, total	269,230	2,451,225	2,710,692	509,599	487,456	4,860,066	369,043	214,506	959,649	525,436
General revenue	236,909	2,234,378	2,371,343	481,426	436,482	3,749,913	250,131	168,360	704,138	494,742
Intergovernmental revenue	49,729	1,223,912	1,138,722	325,922	253,392	2,243,538	60,276	32,522	174,667	191,768
Federal Government	34,179	76,118	209,480	50,053	23,015	331,221	10,856	2,473	22,902	15,196
State government	14,382	1,068,275	928,609	275,869	230,377	1,869,682	49,136	29,724	151,406	167,293
From local governments	1,168	79,519	633	-	-	42,635	284	325	359	9,279
General revenue from own sources	187,180	1,010,466	1,232,621	155,504	183,090	1,506,375	189,855	135,838	529,471	302,974
Taxes	134,366	744,379	936,555	111,521	146,266	902,961	92,828	65,589	234,588	129,068
Property	43,449	478,661	873,079	109,329	144,223	391,940	35,178	63,280	178,331	88,519
General sales	71,113	-	-	-	-	-	-	-	-	11,049
Selective sales	13,155	56,155	31,507	619	702	108,029	-	-	39,189	20,259
Income	-	146,807	-	-	-	378,257	53,992	-	-	-
All other taxes	6,649	62,756	31,969	1,573	1,341	24,735	3,658	2,309	17,068	9,241
Current charges	35,796	138,635	180,912	39,175	31,064	299,352	65,171	27,690	164,868	104,953
Miscellaneous revenue	17,018	127,452	115,154	4,808	5,760	304,062	31,856	42,559	130,015	68,953
Utility and liquor store revenue	22,224	70,923	93,619	12,120	19,223	221,493	33,117	-	42,296	30,694
Employee retirement revenue ¹	10,097	145,924	245,730	16,053	31,751	888,660	85,795	46,146	213,215	-
Expenditure, total	307,377	2,304,231	2,629,931	545,096	523,332	4,852,716	302,787	154,743	825,217	693,413
By character and object:										
Intergovernmental expenditure	-	46,378	231,973	13,925	14,607	70,459	3,258	-	28,506	31,004
Direct expenditure	307,377	2,257,853	2,397,958	531,171	508,725	4,782,257	299,529	154,743	796,711	662,409
Current operation	178,671	1,637,125	1,760,379	449,138	382,793	3,432,298	214,498	117,998	416,697	379,848
Capital outlay	93,318	347,870	347,688	37,454	56,609	756,393	36,671	12,327	151,224	231,022
Construction	72,466	304,328	155,996	26,008	27,414	652,604	17,766	4,829	151,133	221,301
Assistance and subsidies	-	-	1,103	-	-	-	-	-	-	-
Interest on debt	24,927	80,243	51,513	14,500	31,415	152,689	25,262	4,081	105,813	51,539
Insurance benefits and repayments	10,461	192,615	237,275	30,079	37,908	440,877	23,098	20,337	122,977	-
Exhibit: Salaries and wages	94,527	1,429,329	1,005,009	252,424	256,557	1,680,384	84,920	55,846	220,448	149,051
By function:										
General expenditure	264,926	2,018,767	2,331,075	507,609	462,279	3,806,149	237,075	134,406	655,574	656,541
Current expenditure	179,626	1,706,498	1,992,580	470,155	413,449	3,310,940	205,344	122,079	522,486	438,224
Capital outlay	85,300	312,269	338,495	37,454	48,830	495,209	31,731	12,327	133,088	218,317
Education services:										
Education	-	877,374	756,006	286,869	265,343	1,561,212	-	-	-	-
Elementary and secondary	-	877,374	756,006	286,869	265,343	1,561,212	-	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	-	19,593	44,162	7,441	5,614	27,026	7,149	2,611	19,332	12,473
Social services and income maintenance:										
Public welfare	412	3,486	95,149	706	495	-	-	-	-	-
Hospitals	-	-	65,946	-	-	-	-	-	-	-
Health	-	66,094	2,041	1,451	4,507	115,099	-	2	19,246	5,115
Transportation:										
Highways	25,855	128,880	77,819	4,935	10,843	139,860	21,720	13,039	41,450	70,144
Air transportation	25,443	-	-	-	1,956	5,769	-	-	-	-
Parking	-	10,785	3,473	505	-	18,749	5,661	-	57,949	1,786
Other transportation	-	-	62,238	1,587	1,470	-	1,833	-	-	9,718
Public safety:										
Police protection	33,813	222,842	234,340	33,713	34,652	306,638	36,829	26,874	89,932	56,923
Fire protection	27,678	107,677	120,678	20,299	26,559	104,937	18,939	16,979	36,947	37,834
Correction	-	-	85,636	-	-	1,605	1,425	-	-	-
Protective inspection and regulation	2,685	6,447	11,954	1,317	-	23,635	-	1,821	11,215	8,629
Environment and housing:										
Natural resources	-	-	1,506	738	-	-	-	-	-	-
Sewerage	16,431	98,486	109,715	22,915	12,734	380,524	25,612	24,314	59,882	24,249
Solid waste management	12,505	55,873	40,628	3,514	3,833	104,853	9,404	6,676	22,154	11,859
Parks and recreation	23,548	43,525	22,331	6,413	5,017	111,976	9,192	5,059	67,526	134,782
Housing and community development	21,292	69,342	178,553	11,870	4,874	142,415	5,545	1,522	38,061	188,586
Governmental administration:										
Financial administration	12,781	39,530	49,061	5,468	3,415	124,226	6,772	3,768	13,638	13,090
Judicial and legal	987	37,646	11,917	971	2,193	67,079	9,368	5,394	5,251	4,674
General public buildings	10,365	21,739	8,769	9,360	6,605	11,711	-	1,392	7,434	2,858
Other government administration	1,734	43,968	14,352	3,744	5,077	46,976	7,615	4,308	13,733	14,842
Interest on general debt	19,848	74,859	51,513	14,500	27,344	107,468	15,404	4,081	102,966	50,051
Other and unallocable	29,549	90,621	283,288	69,293	39,748	404,391	54,607	16,566	48,858	8,928
Utility and liquor store expenditure	31,990	92,849	61,581	7,408	23,145	605,690	42,614	-	46,666	36,872
Employee retirement expenditure ¹	10,461	192,615	237,275	30,079	37,908	440,877	23,098	20,337	122,977	-
Debt outstanding at end of fiscal year	530,627	1,394,990	1,491,629	311,573	591,362	3,720,834	415,778	59,695	1,811,027	908,225
Long-term debt outstanding	530,627	1,383,695	1,333,829	241,983	527,457	3,684,319	415,778	59,695	1,811,027	908,225
Education services	-	89,800	50,288	19,529	96,327	480,177	-	-	-	-
Public debt for private purposes	9,461	377,689	-	-	-	1,000	2,673	-	568,117	185,375
Utility	111,647	207,408	-	-	75,359	923,365	133,725	-	57,621	27,641
Long-term debt issued	156,287	126,206	146,025	50,000	59,370	688,439	11,020	23,400	296,231	135,757
Long-term debt retired	33,590	91,086	102,471	10,433	27,292	216,479	20,134	27,480	248,728	86,512
Cash and security holdings	484,368	4,457,542	3,264,993	157,327	452,972	8,668,194	737,499	542,877	3,187,871	498,870
Contributions to retirement systems	4,459	19,269	151,043	-	8,607	86,653	5,958	12,802	18,851	-

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With a Population of 125,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Mississippi		Missouri			Nebraska			Nevada		New Jersey
	Jackson	Kansas City	Springfield	St Louis	Lincoln	Omaha	Henderson	Las Vegas	Reno	Jersey City	
	111	112	113	114	115	116	117	118	119	120	
Fiscal year ending	09/30	04/30	06/30	06/30	07/31	07/31	06/30	06/30	06/30	12/31	
Population (April 1, 2000)	184,256	441,545	151,580	348,189	225,581	390,007	175,381	478,434	180,480	240,055	
Revenue, total	189,777	1,152,066	367,289	970,054	364,174	366,797	226,054	503,126	179,017	487,880	
General revenue	172,806	844,835	150,442	787,217	192,011	321,873	192,919	502,583	179,017	456,041	
Intergovernmental revenue	52,847	72,903	19,367	134,452	44,425	45,717	59,337	205,551	52,169	210,983	
Federal Government	8,239	45,804	5,633	66,068	13,153	6,922	1,843	10,642	6,317	53,028	
State government	42,739	17,576	10,388	64,798	29,366	34,821	53,621	164,766	41,311	155,652	
From local governments	1,869	9,523	3,346	3,586	1,906	3,974	3,873	30,143	4,541	2,303	
General revenue from own sources	119,959	771,932	131,075	652,765	147,586	276,156	133,582	297,032	126,848	245,058	
Taxes	60,523	512,680	75,919	396,667	90,202	211,970	53,182	131,956	74,250	118,304	
Property	52,641	77,328	10,981	58,275	30,726	79,563	29,376	63,961	46,123	108,848	
General sales	-	141,243	52,787	95,670	43,976	91,397	-	-	-	-	
Selective sales	6,354	115,313	8,500	79,201	-	23,647	13,020	33,264	11,116	-	
Income	-	150,570	-	148,740	-	-	-	-	-	-	
All other taxes	1,528	28,226	3,651	14,781	15,500	17,363	10,786	34,731	17,011	9,456	
Current charges	46,176	170,104	37,602	190,607	31,849	52,269	28,579	108,759	28,428	60,062	
Miscellaneous revenue	13,260	89,148	17,554	65,491	25,535	11,917	51,821	56,317	24,170	66,692	
Utility and liquor store revenue	16,971	65,822	207,231	40,043	165,248	-	33,135	543	-	23,681	
Employee retirement revenue ¹	-	241,409	9,616	142,794	6,915	44,924	-	-	-	8,158	
Expenditure, total	197,221	833,378	308,310	888,887	321,141	326,527	219,578	441,437	176,818	463,169	
By character and object:											
Intergovernmental expenditure	3,460	28,443	-	29,285	-	2,074	410	79,788	9,263	21,256	
Direct expenditure	193,761	804,935	308,310	859,602	321,141	324,453	219,168	361,649	167,555	441,913	
Current operation	132,859	580,222	258,554	532,099	238,117	219,478	146,720	255,881	132,503	361,938	
Capital outlay	39,975	103,476	26,261	204,580	53,556	62,276	49,412	89,342	28,717	52,047	
Construction	22,657	64,684	23,934	201,149	50,777	49,592	36,126	85,488	3,258	48,410	
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-	
Interest on debt	20,927	56,993	15,044	42,161	23,351	14,213	23,036	16,426	6,335	21,938	
Insurance benefits and repayments	-	64,244	8,451	80,762	6,117	28,486	-	-	-	5,990	
Exhibit: Salaries and wages	73,527	295,901	115,876	265,469	68,897	129,307	73,600	136,209	67,604	165,391	
By function:											
General expenditure	177,252	691,765	138,592	770,310	174,903	298,041	185,833	440,496	176,818	431,701	
Current expenditure	142,852	610,439	112,331	570,900	129,187	235,765	136,421	351,154	148,101	380,298	
Capital outlay	34,400	81,326	26,261	199,410	45,716	62,276	49,412	89,342	28,717	51,403	
Education services:											
Education	-	-	-	-	-	-	-	-	-	-	
Elementary and secondary	-	-	-	-	-	-	-	-	-	-	
Higher education	-	-	-	-	-	-	-	-	-	-	
Libraries	1,483	-	-	-	4,753	11,035	-	-	-	9,613	
Social services and income maintenance:											
Public welfare	3,355	-	6,337	-	-	-	-	716	-	3,144	
Hospitals	-	40,020	-	-	-	-	-	-	-	-	
Health	696	9,776	3,263	32,660	11,214	-	-	2,320	1,192	4,080	
Transportation:											
Highways	10,120	46,914	15,259	14,919	26,614	44,117	8,510	48,035	11,820	23,202	
Air transportation	21,021	71,456	6,208	173,403	-	-	-	-	-	-	
Parking	162	731	-	14,029	2,417	7,933	-	2,936	2,593	2,466	
Other transportation	-	28,443	-	27,205	-	47	-	-	-	-	
Public safety:											
Police protection	25,465	123,609	18,942	120,726	20,775	54,456	32,765	78,816	43,803	78,033	
Fire protection	19,186	59,732	10,371	45,803	14,188	39,991	20,625	53,556	22,697	47,644	
Correction	2,922	3,638	568	43,238	-	6,180	4,957	16,955	2,064	-	
Protective inspection and regulation	1,692	5,292	1,420	7,964	2,113	2,281	3,326	10,990	4,686	1,824	
Environment and housing:											
Natural resources	-	13,448	-	-	-	-	283	15,462	-	-	
Sewerage	16,064	48,556	12,209	2,883	18,558	32,867	10,774	26,040	13,801	20,692	
Solid waste management	7,569	14,681	2,786	13,763	5,759	14,507	-	3,481	-	26,758	
Parks and recreation	8,843	77,461	16,032	27,293	11,803	37,010	46,416	41,429	14,752	11,671	
Housing and community development	5,979	27,382	11,905	38,730	6,790	6,639	2,538	27,709	5,352	58,921	
Governmental administration:											
Financial administration	7,292	10,643	1,603	14,190	1,809	3,565	11,257	14,277	5,304	6,376	
Judicial and legal	3,360	7,481	2,432	36,370	1,477	2,729	5,240	17,989	5,345	6,776	
General public buildings	5,781	2,350	3,228	7,467	-	6,158	15,839	14,535	2,044	14,817	
Other government administration	5,593	19,262	4,998	11,986	2,783	4,006	8,725	20,548	6,026	4,048	
Interest on general debt	15,620	50,750	8,527	40,413	5,057	14,213	14,168	16,426	6,335	18,142	
Other and unallocable	15,049	30,140	12,504	97,268	38,793	10,307	410	28,276	29,004	93,494	
Utility and liquor store expenditure	19,969	77,369	161,267	37,815	140,121	-	33,745	941	-	25,478	
Employee retirement expenditure ¹	-	64,244	8,451	80,762	6,117	28,486	-	-	-	5,990	
Debt outstanding at end of fiscal year	362,901	1,063,380	280,593	1,002,917	450,933	262,306	540,225	291,681	203,286	484,691	
Long-term debt outstanding	362,901	1,063,380	280,593	1,002,917	450,933	258,106	531,912	291,681	203,286	398,721	
Education services	-	-	-	-	-	-	-	-	-	148,750	
Public debt for private purposes	19,027	108,944	16,750	31,462	-	-	-	-	88,036	-	
Utility	118,867	146,949	122,178	44,870	344,500	-	142,614	-	-	59,468	
Long-term debt issued	71,799	254,427	52,369	47,255	75,580	82,166	50,285	42,504	1,899	68,700	
Long-term debt retired	57,678	136,942	16,300	58,534	27,717	27,425	23,309	28,898	9,154	20,369	
Cash and security holdings	164,754	2,468,892	428,463	2,355,205	369,543	683,792	464,472	328,427	211,846	287,307	
Contributions to retirement systems	-	26,336	4,050	4,753	908	14,813	-	-	-	379	

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With a Population of 125,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	New Jersey - Con.		New Mexico		New York					
	Newark	Paterson	Albuquerque	Babylon Town	Brookhaven Town	Buffalo	Hempstead Town	Huntington Town	Islip Town	New York
	121	122	123	124	125	126	127	128	129	130
Fiscal year ending	12/31	06/30	06/30	12/31	12/31	06/30	12/31	12/31	12/31	06/30
Population (April 1, 2000)	273,546	149,222	448,607	211,792	448,248	292,648	755,924	195,289	322,612	8,008,278
Revenue, total	653,210	183,265	715,510	149,813	202,327	956,445	381,012	159,146	216,536	63,471,119
General revenue	615,642	183,265	642,628	148,531	202,212	922,784	370,869	153,302	214,796	48,435,326
Intergovernmental revenue	274,010	86,712	225,767	16,171	18,607	707,325	60,462	7,703	21,577	18,788,980
Federal Government	118,892	32,291	44,410	11,264	8,009	59,706	6,867	1,580	935	2,492,764
State government	152,294	52,875	165,398	4,411	10,598	555,078	14,718	5,817	6,591	16,186,039
From local governments	2,824	1,546	15,959	496	-	92,541	38,877	306	14,051	110,177
General revenue from own sources	341,632	96,553	416,861	132,360	183,605	215,459	310,407	145,599	193,219	29,646,346
Taxes	177,714	69,622	200,847	67,044	101,304	116,514	226,376	106,453	93,469	22,547,398
Property	129,510	69,622	72,962	59,429	82,704	95,128	202,227	93,128	82,294	7,920,732
General sales	-	-	96,367	-	-	-	-	-	-	3,525,610
Selective sales	15,536	-	21,976	1,354	3,215	15,148	4,106	1,706	2,393	1,033,643
Income	31,078	-	-	-	-	-	-	-	-	8,703,601
All other taxes	1,590	-	9,542	6,261	15,385	6,238	20,043	11,619	8,782	1,363,812
Current charges	70,272	17,115	162,328	33,011	65,990	63,588	55,010	28,569	77,841	4,976,595
Miscellaneous revenue	93,646	9,816	53,686	32,305	16,311	35,357	29,021	10,577	21,909	2,122,353
Utility and liquor store revenue	37,562	-	72,882	1,282	115	33,661	10,143	5,844	1,740	2,730,875
Employee retirement revenue ¹	6	-	-	-	-	-	-	-	-	12,304,918
Expenditure, total	693,069	210,079	762,497	137,636	198,704	1,031,907	397,579	145,395	198,167	59,180,548
By character and object:										
Intergovernmental expenditure	35,772	-	-	3	-	1,732	388	3,660	-	3,941,565
Direct expenditure	657,297	210,079	762,497	137,633	198,704	1,030,175	397,191	141,735	198,167	55,238,983
Current operation	536,689	186,122	481,515	100,059	145,720	911,296	328,771	118,399	165,488	37,588,515
Capital outlay	93,886	10,047	222,168	13,516	35,892	98,795	32,401	13,684	22,977	5,523,408
Construction	70,305	4,869	188,498	11,473	34,604	81,291	31,412	10,644	22,454	4,132,467
Assistance and subsidies	-	9,388	-	9,491	5,152	-	3,620	98	-	1,477,369
Interest on debt	26,722	4,522	58,814	14,567	11,940	20,084	32,399	9,554	9,702	4,500,938
Insurance benefits and repayments	-	-	-	-	-	-	-	-	-	6,148,753
Exhibit: Salaries and wages	193,031	71,178	287,489	25,585	41,649	492,172	123,793	45,572	40,711	19,923,988
By function:										
General expenditure	667,586	209,468	622,697	136,685	198,147	1,004,847	380,739	135,603	195,387	47,821,642
Current expenditure	575,846	199,421	473,612	123,170	162,255	906,052	349,934	124,774	172,467	43,011,035
Capital outlay	91,740	10,047	149,085	13,515	35,892	98,795	30,805	10,829	22,920	4,810,607
Education services:										
Education	-	36,196	-	-	-	553,129	-	-	-	12,199,196
Elementary and secondary	-	36,196	-	-	-	553,129	-	-	-	12,098,319
Higher education	-	-	-	-	-	-	-	-	-	100,877
Libraries	10,970	1,449	8,893	1,092	-	-	4,323	4,427	286	216,646
Social services and income maintenance:										
Public welfare	20,602	11,836	4,911	9,491	5,173	17	3,620	338	353	7,930,685
Hospitals	-	-	-	-	-	-	-	-	-	3,741,676
Health	20,692	7,844	8,886	1,943	3,428	2,428	2,660	2,964	4,228	946,653
Transportation:										
Highways	11,094	8,540	40,119	7,654	26,476	41,692	42,351	20,191	22,487	1,193,149
Air transportation	-	-	45,113	-	492	-	-	-	-	3,566
Parking	-	2,625	3,493	21	554	2,202	804	-	-	21,839
Other transportation	-	-	-	-	-	158	-	3,605	622	823,070
Public safety:										
Police protection	106,122	34,530	103,587	524	4,738	70,281	5,049	1,556	2,824	3,224,846
Fire protection	48,225	19,974	38,412	10,018	278	50,772	3,232	687	1,396	1,154,797
Correction	-	-	31,106	-	-	-	-	-	-	1,300,542
Protective inspection and regulation	1,764	1,055	6,277	994	2,714	5,592	4,853	999	1,315	131,713
Environment and housing:										
Natural resources	-	-	-	481	996	-	5,889	853	788	-
Sewerage	54,166	11,606	54,786	129	63	-	1,786	2,257	-	1,035,662
Solid waste management	21,117	10,673	31,956	48,419	58,830	16,021	101,828	41,811	38,731	931,959
Parks and recreation	21,189	3,301	71,964	7,671	16,437	10,502	50,710	9,932	10,069	557,421
Housing and community development	143,849	12,907	30,209	-	393	62,238	20,335	1,627	27,830	2,424,309
Governmental administration:										
Financial administration	14,969	5,236	14,764	2,771	6,276	5,950	5,104	2,683	3,136	392,085
Judicial and legal	8,058	1,747	4,250	1,262	2,191	2,044	2,161	2,260	792	422,939
General public buildings	31,855	3,715	6,825	2,176	3,232	23,622	-	8,331	1,595	335,780
Other government administration	25,592	2,391	8,557	1,682	3,319	6,047	11,246	4,002	30,733	179,041
Interest on general debt	24,107	3,911	45,788	14,410	11,859	13,858	30,221	8,355	9,587	3,847,461
Other and unallocable	103,215	29,932	62,801	25,947	50,698	138,294	84,567	18,725	35,049	4,810,173
Utility and liquor store expenditure	25,483	611	139,800	951	557	27,060	16,840	9,792	2,780	5,210,153
Employee retirement expenditure ¹	-	-	-	-	-	-	-	-	-	6,148,753
Debt outstanding at end of fiscal year	336,135	94,000	1,022,027	546,346	292,127	542,276	480,592	104,379	168,574	54,832,994
Long-term debt outstanding	336,135	76,899	1,022,027	542,014	292,127	478,071	462,819	104,379	154,174	54,311,732
Education services	77,738	7,394	-	-	-	121,862	-	-	-	7,635,057
Public debt for private purposes	130,319	-	194,030	356,508	67,830	-	188,352	36,210	71,505	4,480,181
Utility	44,200	9,510	264,447	2,397	1,079	108,786	10,502	18,670	1,810	13,914,808
Long-term debt issued	4,080	-	117,175	170,243	29,000	66,036	22,105	-	-	10,112,996
Long-term debt retired	80,534	9,900	147,000	35,243	52,758	41,426	64,913	47,214	47,874	7,843,603
Cash and security holdings	424,090	29,292	660,527	382,116	140,647	246,474	303,535	139,670	182,825	104,961,267
Contributions to retirement systems	-	-	-	-	-	-	-	-	-	949,770

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With a Population of 125,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	New York - Con.					North Carolina				
	N Hempstead Town	Oyster Bay Town	Rochester	Syracuse	Yonkers	Charlotte	Durham	Greensboro	Raleigh	Winston Salem
	131	132	133	134	135	136	137	138	139	140
Fiscal year ending	12/31	12/31	06/30	12/31	06/30	06/30	06/30	06/30	06/30	06/30
Population (April 1, 2000)	222,611	293,925	219,773	147,306	196,086	540,828	187,035	223,891	276,093	185,776
Revenue, total	133,905	201,876	810,406	413,068	574,395	982,226	216,515	300,400	315,815	276,986
General revenue	121,080	183,876	779,669	401,560	564,396	899,629	200,737	269,097	298,902	238,595
Intergovernmental revenue	11,920	25,156	490,422	305,762	288,947	230,731	58,394	67,664	91,540	55,121
Federal Government	140	1,621	18,213	14,353	11,451	44,312	13,475	8,634	16,237	8,389
State government	2,971	13,272	383,159	233,437	276,682	64,661	20,008	28,345	33,269	24,920
From local governments	8,809	10,263	89,050	57,972	814	121,758	24,911	30,685	42,034	21,812
General revenue from own sources	109,160	158,720	289,247	95,798	275,449	668,898	142,343	201,433	207,362	183,474
Taxes	78,862	110,738	194,030	28,002	236,677	271,476	71,743	101,831	106,434	70,778
Property	70,037	98,565	178,513	21,440	156,191	207,384	64,190	90,609	88,301	63,068
General sales	-	-	-	-	40,711	-	-	-	-	-
Selective sales	360	1,360	11,977	3,327	7,972	28,316	1,820	3,137	680	527
Income	-	-	-	-	17,327	-	-	-	-	-
All other taxes	8,465	10,813	3,540	3,235	14,476	35,776	5,733	8,085	17,453	7,183
Current charges	22,999	37,007	59,228	43,656	16,331	219,560	55,244	68,008	52,320	59,705
Miscellaneous revenue	7,299	10,975	35,989	24,140	22,441	177,862	15,356	31,594	48,608	52,991
Utility and liquor store revenue	12,825	18,000	30,737	11,508	9,999	48,999	15,778	31,303	16,913	29,107
Employee retirement revenue ¹	-	-	-	-	-	33,598	-	-	-	9,284
Expenditure, total	133,380	225,494	802,704	442,410	641,678	890,868	221,836	297,801	321,140	240,155
By character and object:										
Intergovernmental expenditure	5	-	18,819	2,193	4,821	2,940	-	1,104	775	1,090
Direct expenditure	133,375	225,494	783,885	440,217	636,857	887,928	221,836	296,697	320,365	239,065
Current operation	96,992	159,537	708,796	388,097	559,884	510,254	165,303	233,450	217,595	184,073
Capital outlay	16,816	50,799	67,628	30,124	58,183	273,065	38,629	46,313	90,471	38,988
Construction	14,001	48,841	60,440	26,060	40,258	225,290	25,181	40,100	82,478	33,179
Assistance and subsidies	199	-	-	-	-	-	-	-	-	-
Interest on debt	19,368	15,158	7,461	21,837	18,790	91,948	17,904	16,934	12,299	11,666
Insurance benefits and repayments	-	-	-	159	-	12,661	-	-	-	4,338
Exhibit: Salaries and wages	34,568	61,782	413,941	234,121	357,471	221,720	86,969	97,511	110,598	79,337
By function:										
General expenditure	111,154	193,903	784,440	430,138	631,739	656,281	189,534	230,557	272,916	186,362
Current expenditure	99,332	155,257	716,812	403,578	573,985	534,086	163,147	217,084	210,662	164,829
Capital outlay	11,822	38,646	67,628	26,560	57,754	122,195	26,387	13,473	62,254	21,533
Education services:										
Education	-	-	448,591	241,446	373,188	-	-	-	-	-
Elementary and secondary	-	-	448,591	241,284	373,188	-	-	-	-	-
Higher education	-	-	-	162	-	-	-	-	-	-
Libraries	-	-	-	-	7,513	2	-	7,054	-	-
Social services and income maintenance:										
Public welfare	199	36	1,111	-	-	-	-	-	1,736	-
Hospitals	-	-	-	-	-	-	-	-	-	-
Health	364	212	-	-	-	3,575	-	89	-	-
Transportation:										
Highways	10,566	27,912	14,603	19,445	5,742	65,192	16,705	15,916	31,726	19,713
Air transportation	-	-	-	13,089	-	70,619	-	-	12	-
Parking	827	1,431	2,750	-	2,489	351	1,580	1,106	6,962	1,841
Other transportation	-	-	-	-	-	-	-	-	-	-
Public safety:										
Police protection	9,012	1,397	51,910	29,804	53,036	118,261	31,940	41,917	42,283	34,747
Fire protection	4,116	3,444	34,404	23,699	36,881	50,382	13,722	22,932	24,408	13,765
Correction	-	-	-	-	-	-	-	-	-	-
Protective inspection and regulation	1,380	2,650	4,510	2,312	2,178	-	2,781	2,995	7,416	2,828
Environment and housing:										
Natural resources	-	2,799	-	-	-	28,617	2,764	8,683	679	3,177
Sewerage	7,307	1,941	1,118	2,943	2,528	37,305	19,216	19,816	22,902	19,208
Solid waste management	19,509	46,770	17,702	6,473	15,272	34,967	23,087	18,674	15,099	22,469
Parks and recreation	17,444	32,260	26,653	3,714	7,086	43,232	15,203	33,896	50,088	14,917
Housing and community development	392	1,272	15,179	7,175	-	33,584	7,662	10,057	17,441	13,511
Governmental administration:										
Financial administration	1,794	3,277	4,795	3,804	4,660	6,133	1,862	3,275	5,255	2,826
Judicial and legal	2,581	1,235	2,503	1,324	5,411	1,194	761	858	726	514
General public buildings	657	4,529	5,402	5,698	5,520	8,499	1,169	5,778	2,468	3,369
Other government administration	3,505	4,637	6,268	2,079	6,158	9,699	9,571	6,305	5,615	4,461
Interest on general debt	16,918	14,564	5,466	21,297	17,411	74,568	14,390	11,987	9,329	8,125
Other and unallocable	14,583	43,537	141,475	45,836	86,666	70,101	27,121	19,219	28,771	20,891
Utility and liquor store expenditure	22,226	31,591	18,264	12,113	9,939	221,926	32,302	67,244	48,224	49,455
Employee retirement expenditure ¹	-	-	-	159	-	12,661	-	-	-	4,338
Debt outstanding at end of fiscal year	469,786	304,770	342,284	465,297	267,100	1,782,813	296,065	261,019	244,214	256,061
Long-term debt outstanding	445,590	204,698	245,720	450,495	263,340	1,782,813	296,065	261,019	244,214	256,061
Education services	-	-	98,885	-	78,572	133,273	-	-	-	-
Public debt for private purposes	-	-	-	204,235	56,880	9,087	-	-	-	2,030
Utility	39,469	8,058	34,707	6,280	15,794	245,278	53,822	7,900	46,920	57,291
Long-term debt issued	68,980	-	69,575	144,387	-	395,710	15,185	-	-	6,890
Long-term debt retired	49,187	42,284	36,531	45,448	54,321	67,733	17,525	13,237	16,908	14,618
Cash and security holdings	66,209	45,252	158,824	291,728	216,708	1,262,322	157,009	187,111	319,687	492,928
Contributions to retirement systems	-	-	-	159	-	4,316	-	-	-	594

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With a Population of 125,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Ohio						Oklahoma		Oregon	
	Akron	Cincinnati	Cleveland	Columbus	Dayton	Toledo	Oklahoma	Tulsa	Eugene	Portland
	141	142	143	144	145	146	147	148	149	150
Fiscal year ending	12/31	12/31	12/31	12/31	12/31	12/31	06/30	06/30	06/30	06/30
Population (April 1, 2000)	217,074	331,285	478,403	711,470	166,179	313,619	506,132	393,049	137,893	529,121
Revenue, total	328,341	957,066	1,215,662	1,039,119	329,335	374,324	705,847	713,049	281,672	804,755
General revenue	294,837	809,244	887,158	901,088	286,387	344,072	623,519	613,473	150,356	736,252
Intergovernmental revenue	62,774	239,895	182,543	130,004	48,560	75,040	77,871	63,509	24,507	116,729
Federal Government	17,456	101,078	55,909	44,040	25,098	20,010	39,394	41,251	4,133	39,605
State government	41,633	68,247	126,634	77,303	23,127	52,619	29,309	8,543	8,331	34,387
From local governments	3,685	70,570	-	8,661	335	2,411	9,168	13,715	12,043	42,737
General revenue from own sources	232,063	569,349	704,615	771,084	237,827	269,032	545,648	549,964	125,849	619,523
Taxes	128,153	355,547	386,534	473,636	127,859	179,139	272,439	246,359	62,024	360,380
Property	26,074	49,051	62,991	29,189	16,925	15,177	34,805	20,363	54,346	231,189
General sales	-	-	-	-	-	-	204,073	202,108	-	-
Selective sales	-	4,621	26,079	10,841	-	30	25,419	18,809	3,406	49,615
Income	93,105	273,237	278,388	402,937	109,247	150,170	-	-	-	-
All other taxes	8,974	28,638	19,076	30,669	1,687	13,762	8,142	5,079	4,272	79,576
Current charges	67,008	155,563	143,664	210,829	83,640	60,246	174,411	165,774	46,104	169,419
Miscellaneous revenue	36,902	58,239	174,417	86,619	26,328	29,647	98,798	137,831	17,721	89,724
Utility and liquor store revenue	33,504	85,013	328,504	138,031	42,948	30,252	58,559	73,107	131,316	67,059
Employee retirement revenue ¹	-	62,809	-	-	-	-	23,769	26,469	-	1,444
Expenditure, total	334,872	895,496	1,199,451	1,150,942	333,886	340,881	659,929	651,348	277,056	890,381
By character and object:										
Intergovernmental expenditure	2,981	35,211	4,519	20,120	5,261	9,926	-	-	1,310	9,511
Direct expenditure	331,891	860,285	1,194,932	1,130,822	328,625	330,955	659,929	651,348	275,746	880,870
Current operation	239,272	503,798	764,613	755,822	266,882	261,752	445,512	388,533	225,497	584,421
Capital outlay	72,484	271,148	340,133	252,691	43,592	48,354	153,856	175,883	34,154	170,646
Construction	72,310	237,834	299,819	195,565	43,592	41,919	115,817	134,783	27,902	103,528
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	20,135	16,635	90,186	122,309	18,151	20,849	51,766	77,379	16,095	70,013
Insurance benefits and repayments	-	68,704	-	-	-	-	8,795	9,553	-	55,790
Exhibit: Salaries and wages	105,750	188,959	374,556	352,000	151,838	185,959	204,808	159,611	90,143	245,905
By function:										
General expenditure	296,410	770,301	891,263	1,001,503	296,298	306,888	581,421	547,802	157,294	758,560
Current expenditure	235,366	500,171	638,217	776,405	256,658	262,258	441,120	400,636	123,140	599,502
Capital outlay	61,044	270,130	253,046	225,098	39,640	44,630	140,301	147,166	34,154	159,058
Education services:										
Education	-	-	-	-	-	-	1	-	-	-
Elementary and secondary	-	-	-	-	-	-	1	-	-	-
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	4,297	-
Social services and income maintenance:										
Public welfare	-	-	2,160	-	-	-	-	12,538	-	3,272
Hospitals	-	-	-	-	-	-	-	-	-	-
Health	20,605	39,632	30,617	35,257	-	12,446	-	20,568	5,240	-
Transportation:										
Highways	26,363	127,110	64,741	93,586	29,797	35,460	54,308	15,100	9,607	114,351
Air transportation	624	8,565	117,347	83,539	26,611	-	32,186	41,925	5,455	-
Parking	4,130	6,872	2,544	909	-	341	4,968	876	2,426	3,463
Other transportation	-	34,879	-	-	-	-	-	-	-	-
Public safety:										
Police protection	42,048	88,400	157,272	179,617	52,014	66,412	103,448	84,273	24,355	105,704
Fire protection	26,127	61,357	72,148	114,132	35,252	44,559	86,902	55,624	11,831	57,398
Correction	8,289	-	5,733	11,785	-	8,697	-	-	-	-
Protective inspection and regulation	2,173	5,846	173	13,985	4,696	2,026	-	-	4,270	21,396
Environment and housing:										
Natural resources	-	-	-	-	-	-	-	-	-	-
Sewerage	39,285	126,217	17,062	122,002	32,458	39,831	44,025	59,260	18,143	121,705
Solid waste management	9,371	16,654	26,871	38,443	-	19,873	21,800	35,889	-	1,970
Parks and recreation	12,748	63,594	171,254	79,803	17,073	11,526	98,785	31,534	11,746	83,486
Housing and community development	12,855	23,063	61,352	17,752	15,142	16,080	30,552	6,100	6,611	64,010
Governmental administration:										
Financial administration	10,699	9,802	32,994	24,149	11,776	5,919	18,093	8,574	3,505	38,563
Judicial and legal	8,131	4,265	30,299	26,701	7,825	11,830	9,183	4,063	2,236	4,003
General public buildings	4,452	7,113	1,724	18,479	6,546	2,654	-	-	26,058	25,577
Other government administration	5,760	11,661	12,440	15,970	9,685	7,840	11,204	8,032	8,484	17,512
Interest on general debt	16,599	11,842	45,371	102,862	15,027	18,623	40,984	70,765	2,916	62,313
Other and unallocable	46,151	123,429	39,161	22,532	32,396	2,770	24,983	92,681	10,114	33,837
Utility and liquor store expenditure	38,462	56,491	308,188	149,439	37,588	33,993	69,713	93,993	119,762	76,031
Employee retirement expenditure ¹	-	68,704	-	-	-	-	8,795	9,553	-	55,790
Debt outstanding at end of fiscal year	363,309	310,576	2,009,116	1,656,317	285,119	343,447	859,992	1,411,869	258,063	1,677,314
Long-term debt outstanding	352,377	310,576	1,999,116	1,651,999	273,019	308,200	859,992	1,411,869	258,063	1,648,424
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	-	-	-	-	123,830	1,227	-	814,704	-	176,581
Utility	64,665	110,940	1,026,510	383,708	41,398	64,480	169,444	111,680	180,587	176,583
Long-term debt issued	28,895	64,500	131,729	234,658	58,372	91,427	44,418	87,810	42,375	413,455
Long-term debt retired	20,779	45,066	96,911	185,726	63,555	50,050	38,400	65,127	47,592	80,208
Cash and security holdings	56,218	3,159,285	1,092,556	726,127	319,415	223,175	1,150,308	1,475,952	168,274	523,964
Contributions to retirement systems	-	9,576	-	-	-	-	6,866	5,591	-	56,329

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With a Population of 125,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Oregon - Con.		Pennsylvania		Rhode Island	Tennessee				Texas	
	Salem	Philadelphia	Pittsburgh	Providence	Chattanooga	Knoxville	Memphis	Nashville	Amarillo	Arlington	
	151	152	153	154	155	156	157	158	159	160	
Fiscal year ending	06/30	06/30	12/31	06/30	06/30	06/30	06/30	06/30	09/30	09/30	
Population (April 1, 2000)	136,924	1,517,550	334,563	173,618	155,554	173,890	650,100	569,891	173,627	332,969	
Revenue, total	151,673	5,397,071	588,870	475,138	606,174	685,467	2,858,091	2,383,864	191,509	284,231	
General revenue	133,460	4,398,667	496,281	407,055	243,554	250,860	1,444,329	1,488,883	153,761	237,307	
Intergovernmental revenue	16,278	1,789,941	139,415	158,550	76,392	55,342	981,188	309,053	19,763	27,564	
Federal Government	3,947	435,291	24,378	6,273	10,212	13,327	16,196	6,166	7,598	4,783	
State government	10,443	1,238,707	85,754	148,891	37,875	25,443	501,566	301,935	10,182	21,048	
From local governments	1,888	115,943	29,283	3,386	28,305	16,572	463,426	952	1,983	1,733	
General revenue from own sources	117,182	2,608,726	356,866	248,505	167,162	195,518	463,141	1,179,830	133,998	209,743	
Taxes	66,784	1,918,632	264,791	205,848	93,340	120,225	277,983	800,214	66,691	124,131	
Property	46,081	356,940	121,593	203,242	63,800	67,703	223,298	456,036	13,979	58,476	
General sales	-	104,328	-	-	16,838	29,484	-	237,192	41,597	39,130	
Selective sales	11,522	71,772	36,941	-	9,954	21,498	41,606	34,687	9,957	23,305	
Income	-	983,238	43,286	-	-	-	-	-	-	-	
All other taxes	9,181	402,354	62,971	2,606	2,748	1,540	13,079	72,299	1,158	3,220	
Current charges	36,299	505,873	48,448	33,642	47,762	33,811	122,957	213,271	32,981	61,645	
Miscellaneous revenue	14,099	184,221	43,627	9,015	26,060	41,482	62,201	166,345	34,326	23,967	
Utility and liquor store revenue	18,213	590,674	-	33,901	347,325	408,849	1,093,592	765,660	22,825	46,924	
Employee retirement revenue ¹	-	407,730	92,589	34,182	15,295	25,758	320,170	129,321	14,923	-	
Expenditure, total	164,573	5,441,970	579,870	467,662	648,314	775,601	2,769,343	2,436,630	188,022	334,473	
By character and object:											
Intergovernmental expenditure	4,231	76,011	3,655	4,458	576	-	10,119	-	-	-	
Direct expenditure	160,342	5,365,959	576,215	463,204	647,738	775,601	2,759,224	2,436,630	188,022	334,473	
Current operation	109,540	4,077,998	361,015	397,428	532,745	541,692	2,191,158	1,828,688	127,003	210,560	
Capital outlay	42,344	580,288	46,599	28	91,606	203,497	390,006	321,962	46,343	102,119	
Construction	42,344	506,004	44,821	-	77,386	159,512	333,893	294,853	44,568	87,964	
Assistance and subsidies	-	-	-	-	-	-	-	847	-	-	
Interest on debt	8,458	259,202	69,670	13,501	11,294	13,837	48,692	183,126	11,842	21,794	
Insurance benefits and repayments	-	448,471	98,931	52,247	12,093	16,575	129,368	102,007	2,834	-	
Exhibit: Salaries and wages	68,758	1,446,822	229,258	191,437	81,611	74,443	749,476	542,295	49,391	92,599	
By function:											
General expenditure	151,908	4,266,063	480,939	393,624	260,452	319,865	1,517,761	1,494,163	157,047	270,227	
Current expenditure	110,048	3,774,735	434,340	393,596	194,159	170,682	1,274,762	1,271,393	123,236	204,846	
Capital outlay	41,860	491,328	46,599	28	66,293	149,183	242,999	222,770	33,811	65,381	
Education services:											
Education	-	19,468	-	221,481	-	-	778,750	515,459	-	-	
Elementary and secondary	-	-	-	221,481	-	-	778,750	515,459	-	-	
Higher education	-	19,468	-	-	-	-	-	-	-	-	
Libraries	2,977	61,339	-	2,700	4,950	-	36,601	11,168	3,055	3,949	
Social services and income maintenance:											
Public welfare	-	373,266	-	511	10,329	2,002	-	24,332	-	5,023	
Hospitals	-	99,995	-	-	-	-	192	104,639	18,764	-	
Health	3,566	786,136	14,544	-	1,698	-	3,181	27,862	3,624	2,063	
Transportation:											
Highways	12,266	111,260	37,158	4,199	15,329	56,036	68,036	32,731	19,899	50,491	
Air transportation	1,072	219,986	-	-	5,646	-	-	-	3,371	1,257	
Parking	1,250	-	-	-	-	803	215	-	-	-	
Other transportation	-	58,293	-	291	-	-	1,204	-	-	-	
Public safety:											
Police protection	20,322	459,557	66,351	31,988	32,626	32,988	191,321	102,675	20,856	43,193	
Fire protection	13,808	144,617	49,220	31,457	21,504	25,441	102,693	68,744	11,596	25,480	
Correction	-	247,043	-	-	-	-	-	46,016	-	-	
Protective inspection and regulation	2,309	20,765	-	2,679	1,393	-	4,498	6,212	1,467	-	
Environment and housing:											
Natural resources	-	-	-	-	-	-	1,690	-	-	-	
Sewerage	16,840	205,580	-	477	59,508	31,195	38,234	61,573	20,010	29,394	
Solid waste management	-	86,866	7,218	5,605	13,241	9,771	42,781	31,005	9,365	9,665	
Parks and recreation	7,179	90,447	10,659	9,291	16,601	24,662	83,130	50,170	14,508	38,849	
Housing and community development	6,282	162,965	89,413	14,517	8,798	21,318	23,447	-	8,161	19,491	
Governmental administration:											
Financial administration	6,159	60,039	5,527	6,523	6,129	14,051	11,486	16,259	2,304	2,668	
Judicial and legal	1,608	214,817	3,399	3,069	2,546	1,954	6,751	41,604	1,512	3,959	
General public buildings	2,008	151,967	2,011	3,228	2,725	27,115	8,451	-	1,166	2,624	
Other government administration	1,874	41,478	11,410	2,966	4,638	6,214	5,521	23,577	2,181	5,313	
Interest on general debt	7,020	143,038	69,670	12,297	11,294	6,564	37,151	131,305	10,589	19,042	
Other and unallocable	45,368	507,141	114,359	40,345	41,497	59,751	72,428	198,832	4,619	7,766	
Utility and liquor store expenditure	12,665	727,436	-	21,791	375,769	439,161	1,122,214	840,460	28,141	64,246	
Employee retirement expenditure ¹	-	448,471	98,931	52,247	12,093	16,575	129,368	102,007	2,834	-	
Debt outstanding at end of fiscal year	171,272	4,435,211	1,216,468	276,226	262,622	421,575	1,068,802	3,043,667	181,535	388,847	
Long-term debt outstanding	171,272	4,435,211	1,216,468	267,868	262,622	419,200	1,068,802	3,043,667	181,535	388,847	
Education services	-	-	-	46,586	-	-	22,701	257,451	-	-	
Public debt for private purposes	-	168,160	301,828	-	26,421	-	56,013	965,569	105,385	8,562	
Utility	29,116	2,227,166	-	17,471	-	220,775	191,585	900,014	39,050	93,250	
Long-term debt issued	48,138	40,917	125,134	-	1,742	155,918	183,575	4,407	19,250	57,150	
Long-term debt retired	17,823	388,619	96,334	24,142	15,919	41,616	74,689	112,276	16,220	42,170	
Cash and security holdings	189,729	7,406,674	1,071,442	351,049	616,974	550,059	3,251,366	3,710,819	586,464	179,162	
Contributions to retirement systems	-	183,928	24,131	22,067	5,084	2,809	21,890	72,800	1,123	-	

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With a Population of 125,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Texas - Con.									
	Austin	Brownsville	Corpus Christi	Dallas	El Paso	Ft Worth	Garland	Grand Prairie	Houston	Irving
	161	162	163	164	165	166	167	168	169	170
Fiscal year ending	09/30	09/30	07/31	09/30	09/30	09/30	09/30	09/30	06/30	09/30
Population (April 1, 2000)	656,562	139,722	277,454	1,188,580	563,662	534,694	215,768	127,427	1,953,631	191,615
Revenue, total	1,877,878	155,623	284,238	2,270,185	565,143	739,667	321,546	126,719	2,891,888	192,412
General revenue	762,930	78,916	214,467	1,648,209	412,660	509,476	140,545	112,815	1,969,674	158,844
Intergovernmental revenue	67,287	8,780	17,072	93,227	53,140	31,688	17,049	10,686	153,307	3,789
Federal Government	47,477	6,815	10,040	49,138	35,737	-	6,791	-	111,452	-
State government	19,189	1,635	5,691	43,669	11,428	31,688	7,573	10,686	39,103	425
From local governments	621	330	1,341	420	5,975	-	2,685	-	2,752	3,364
General revenue from own sources	695,643	70,136	197,395	1,554,982	359,520	477,788	123,496	102,129	1,816,367	155,055
Taxes	343,600	35,658	102,064	724,912	202,786	300,114	69,164	57,831	1,072,223	107,018
Property	169,344	14,694	50,865	371,815	105,829	147,760	44,245	32,824	537,572	51,757
General sales	106,839	16,786	29,641	216,933	67,418	117,289	16,787	14,196	313,864	38,886
Selective sales	44,283	2,963	19,783	118,764	22,814	-	6,808	9,541	190,170	12,386
Income	-	-	-	-	-	-	-	-	-	-
All other taxes	23,134	1,215	1,775	17,400	6,725	35,065	1,324	1,270	30,617	3,989
Current charges	280,900	24,202	66,130	629,785	105,627	95,725	35,577	30,251	575,329	30,190
Miscellaneous revenue	71,143	10,276	29,201	200,285	51,107	81,949	18,575	14,047	168,815	17,847
Utility and liquor store revenue	791,709	76,707	69,771	199,543	60,600	121,015	181,001	13,904	285,006	33,568
Employee retirement revenue ¹	323,239	-	-	422,433	91,883	109,176	-	-	637,208	-
Expenditure, total	1,607,181	142,195	294,135	1,889,072	498,253	736,486	302,852	118,763	2,557,680	194,323
By character and object:										
Intergovernmental expenditure	-	389	633	10,746	-	-	-	-	16,539	462
Direct expenditure	1,607,181	141,806	293,502	1,878,326	498,253	736,486	302,852	118,763	2,541,141	193,861
Current operation	974,366	114,076	198,221	1,068,147	301,044	443,526	250,361	92,877	1,518,537	163,918
Capital outlay	295,468	13,954	64,762	362,712	124,044	183,897	39,222	14,475	595,865	21,365
Construction	289,501	5,996	25,226	308,033	95,622	176,372	34,525	12,135	538,779	13,007
Assistance and subsidies	-	-	-	-	-	-	-	-	-	-
Interest on debt	266,029	13,776	30,519	298,585	34,635	55,108	13,269	11,411	293,103	8,578
Insurance benefits and repayments	71,318	-	-	148,882	38,530	53,955	-	-	133,636	-
Exhibit: Salaries and wages	225,033	43,157	119,307	582,780	169,840	235,875	76,316	35,145	727,386	72,421
By function:										
General expenditure	879,171	80,131	212,158	1,560,569	367,121	508,636	144,895	105,322	2,101,585	168,832
Current expenditure	676,033	69,807	186,657	1,261,644	270,580	400,155	127,505	90,847	1,656,190	147,476
Capital outlay	203,138	10,324	25,501	298,925	96,541	108,481	17,390	14,475	445,395	21,356
Education services:										
Education	-	-	-	-	-	-	-	-	-	45
Elementary and secondary	-	-	-	-	-	-	-	-	-	45
Higher education	-	-	-	-	-	-	-	-	-	-
Libraries	17,063	1,131	4,257	20,196	5,755	15,611	3,133	3,015	36,906	6,081
Social services and income maintenance:										
Public welfare	8,627	679	-	2,911	-	-	4,882	-	-	-
Hospitals	1,879	-	-	-	-	-	-	-	-	-
Health	77,638	3,126	9,406	23,804	22,089	6,336	1,898	1,018	88,329	5,554
Transportation:										
Highways	24,773	4,047	14,161	92,177	21,136	78,464	9,472	8,893	213,590	18,076
Air transportation	161,187	1,967	6,714	278,903	35,688	7,040	2	788	177,410	-
Parking	-	442	158	2,909	101	233	-	-	-	-
Other transportation	-	-	-	-	-	-	-	-	-	-
Public safety:										
Police protection	98,167	15,662	40,183	208,493	72,874	104,780	26,203	18,715	403,466	27,707
Fire protection	68,327	6,120	22,494	112,608	33,615	53,619	17,321	10,735	218,571	20,351
Correction	-	450	275	5,557	-	-	-	-	27,879	720
Protective inspection and regulation	855	1,192	1,751	25,777	3,233	-	2,221	-	19,245	3,352
Environment and housing:										
Natural resources	-	-	-	1,217	641	-	-	-	-	-
Sewerage	47,392	9,988	16,342	120,190	47,693	64,037	16,875	8,253	259,229	12,569
Solid waste management	26,590	3,144	14,137	46,215	13,012	20,742	6,307	5,704	56,350	8,030
Parks and recreation	61,918	5,349	15,951	152,870	22,059	43,823	12,361	6,838	114,469	13,888
Housing and community development	20,408	5,213	1,391	46,478	16,172	9,373	8,818	8,005	58,753	950
Governmental administration:										
Financial administration	19,694	1,182	6,272	14,668	22,830	5,277	3,610	2,752	41,561	3,396
Judicial and legal	15,064	1,173	2,021	19,331	5,337	9,738	2,115	2,324	28,654	1,636
General public buildings	4,929	295	1,009	42,614	8,679	-	4,790	-	9,310	2,801
Other government administration	15,273	1,515	4,899	12,920	4,127	14,991	3,048	2,621	18,228	4,785
Interest on general debt	88,702	2,999	25,965	269,080	27,463	30,633	12,245	10,008	210,778	5,431
Other and unallocable	120,685	14,457	24,772	61,651	4,617	43,939	9,594	15,653	118,857	33,460
Utility and liquor store expenditure	656,692	62,064	81,977	179,621	92,602	173,895	157,957	13,441	322,459	25,491
Employee retirement expenditure ¹	71,318	-	-	148,882	38,530	53,955	-	-	133,636	-
Debt outstanding at end of fiscal year	4,203,208	248,943	571,414	4,414,509	672,220	1,037,462	260,793	170,126	6,508,796	176,126
Long-term debt outstanding	4,203,208	248,943	571,414	4,321,509	672,220	1,037,462	260,793	170,126	6,508,796	154,975
Education services	-	-	-	-	-	-	-	-	-	-
Public debt for private purposes	183,613	-	135,542	142,301	131,236	198,853	9,560	22,532	476,222	-
Utility	2,848,832	164,700	132,650	508,445	171,654	503,805	14,392	27,315	1,234,185	58,010
Long-term debt issued	579,258	14,760	67,252	625,989	83,747	198,930	52,490	91,390	718,726	-
Long-term debt retired	389,417	32,182	39,822	378,403	74,398	115,750	36,186	96,041	588,865	11,385
Cash and security holdings	3,181,295	99,028	330,535	4,653,142	1,214,565	1,725,123	232,075	117,460	6,583,858	208,006
Contributions to retirement systems	27,398	-	-	88,658	23,053	21,388	-	-	89,819	-

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With a Population of 125,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Texas - Con.					Utah		Virginia			Newport News
	Laredo	Lubbock	Pasadena	Plano	San Antonio	Salt Lake	Alexandria	Chesapeake	Hampton		
	171	172	173	174	175	176	177	178	179		
Fiscal year ending	09/30	09/30	09/30	09/30	09/30	06/30	06/30	06/30	06/30	06/30	
Population (April 1, 2000)	176,576	199,564	141,674	222,030	1,144,646	181,743	128,283	199,184	146,437	180,150	
Revenue, total	194,443	241,821	99,409	226,424	2,275,872	356,778	424,191	546,317	352,329	578,236	
General revenue	176,037	145,565	88,348	199,520	912,037	318,132	422,637	526,565	352,329	502,567	
Intergovernmental revenue	28,088	14,063	11,581	2,024	151,303	29,242	94,672	223,183	164,150	238,569	
Federal Government	17,068	8,324	11,121	1,130	44,615	8,451	10,285	5,155	22,104	22,389	
State government	9,821	5,263	367	39	97,429	7,054	75,938	218,028	141,908	210,089	
From local governments	1,199	476	93	855	9,259	13,737	8,449	-	138	6,091	
General revenue from own sources	147,949	131,502	76,767	197,496	760,734	288,890	327,965	303,382	188,179	263,998	
Taxes	46,607	70,656	55,014	124,815	383,572	128,611	262,718	249,125	137,869	199,897	
Property	22,733	35,122	20,370	62,782	183,481	64,011	183,296	168,265	92,247	135,221	
General sales	13,666	25,232	12,625	39,876	123,943	38,588	19,803	23,663	12,099	16,081	
Selective sales	7,904	9,156	20,969	15,226	61,324	17,919	32,214	30,885	20,612	30,725	
Income	-	-	-	-	-	-	-	-	-	-	
All other taxes	2,304	1,146	1,050	6,931	14,824	8,093	27,405	26,312	12,911	17,870	
Current charges	76,047	43,813	12,342	52,981	237,838	128,791	37,034	24,998	27,530	43,186	
Miscellaneous revenue	25,295	17,033	9,411	19,700	139,324	31,488	28,213	29,259	22,780	20,915	
Utility and liquor store revenue	14,924	91,891	11,061	26,904	1,134,229	38,646	1,554	19,752	-	50,370	
Employee retirement revenue ¹	3,482	4,365	-	-	229,606	-	-	-	-	25,299	
Expenditure, total	223,152	253,224	87,553	219,292	2,201,130	342,062	420,238	558,020	341,549	589,335	
By character and object:											
Intergovernmental expenditure	836	879	114	25,504	5,478	-	4,681	141	-	-	
Direct expenditure	222,316	252,345	87,439	193,788	2,195,652	342,062	415,557	557,879	341,549	589,335	
Current operation	150,374	178,050	71,679	131,722	1,298,379	221,087	354,627	460,632	299,605	459,780	
Capital outlay	58,354	57,512	11,744	47,530	600,388	107,233	47,156	61,452	31,701	78,652	
Construction	43,554	43,446	5,093	40,205	497,001	86,502	43,004	47,171	-	34,599	
Assistance and subsidies	-	-	-	-	-	-	1,090	679	397	2,791	
Interest on debt	12,034	12,153	4,016	14,536	247,825	13,742	12,684	35,116	9,846	27,351	
Insurance benefits and repayments	1,554	4,630	-	-	49,060	-	-	-	-	20,761	
Exhibit: Salaries and wages	61,269	74,632	41,674	74,544	529,860	123,849	181,303	249,712	79,686	285,313	
By function:											
General expenditure	200,654	156,796	73,205	208,570	1,074,905	303,157	410,322	523,597	341,549	502,904	
Current expenditure	145,914	115,750	65,191	161,040	801,704	209,142	368,167	466,243	309,848	451,121	
Capital outlay	54,740	41,046	8,014	47,530	273,201	94,015	42,155	57,354	31,701	51,783	
Education services:											
Education	-	-	-	-	35,976	-	132,706	274,912	152,915	254,178	
Elementary and secondary	-	-	-	-	35,976	-	132,617	274,912	152,915	254,178	
Higher education	-	-	-	-	-	-	89	-	-	-	
Libraries	2,003	3,110	2,170	7,202	18,768	12,249	8,273	7,796	2,047	3,139	
Social services and income maintenance:											
Public welfare	-	-	512	-	36,133	-	37,578	18,090	16,985	38,909	
Hospitals	-	-	-	-	-	-	-	-	-	-	
Health	8,426	4,308	1,185	1,617	37,153	-	24,447	14,771	-	16,015	
Transportation:											
Highways	55,009	13,969	5,674	20,102	107,799	29,773	20,765	29,314	3,707	15,769	
Air transportation	5,754	6,750	-	-	46,617	48,193	-	2,810	-	-	
Parking	388	-	-	-	5,246	-	2,075	-	1,209	3,006	
Other transportation	-	879	-	-	-	-	1,253	601	1,739	1,801	
Public safety:											
Police protection	18,106	28,137	24,114	28,561	173,830	39,208	28,890	24,610	19,776	28,801	
Fire protection	16,568	15,616	2,458	20,066	108,879	23,984	15,938	24,442	10,150	20,645	
Correction	-	-	-	-	715	-	12,422	26,950	7,146	13,850	
Protective inspection and regulation	2,467	671	863	3,497	9,601	-	3,455	2,184	1,541	2,683	
Environment and housing:											
Natural resources	-	-	-	-	16,427	-	-	-	-	-	
Sewerage	8,449	17,776	5,353	18,363	133,564	11,501	18,500	6,052	3,783	12,020	
Solid waste management	7,338	15,307	5,449	12,481	39,522	8,332	5,575	12,645	12,068	7,047	
Parks and recreation	3,779	11,136	6,092	21,797	136,700	9,809	17,688	5,335	19,588	17,794	
Housing and community development	13,509	4,942	7,561	5,203	16,567	11,658	12,214	3,256	22,199	20,378	
Governmental administration:											
Financial administration	2,731	1,917	1,742	4,459	12,236	4,902	8,966	10,961	7,830	8,198	
Judicial and legal	1,016	2,544	2,146	2,709	11,304	2,156	10,421	11,632	2,534	7,474	
General public buildings	831	957	329	5,519	8,338	4,574	15,882	5,758	6,240	5,911	
Other government administration	2,134	2,591	2,170	5,450	7,040	6,387	20,077	6,546	4,569	4,010	
Interest on general debt	10,246	5,763	3,144	12,448	60,915	11,861	12,684	29,270	9,846	21,276	
Other and unallocable	41,900	20,423	2,243	39,096	51,575	78,570	513	5,662	35,677	-	
Utility and liquor store expenditure	20,944	91,798	14,348	10,722	1,077,165	38,905	9,916	34,423	-	65,670	
Employee retirement expenditure ¹	1,554	4,630	-	-	49,060	-	-	-	-	20,761	
Debt outstanding at end of fiscal year	253,884	280,086	104,204	276,430	4,633,854	368,731	252,530	731,072	239,515	653,793	
Long-term debt outstanding	249,492	280,086	104,204	276,430	4,499,054	368,731	252,530	572,604	239,515	653,793	
Education services	-	-	-	-	-	-	46,928	238,128	12,763	120,003	
Public debt for private purposes	-	32,545	432	-	35,313	1,535	137,840	42,644	48,535	52,605	
Utility	23,745	133,095	44,045	34,068	3,411,510	37,132	-	101,062	-	151,305	
Long-term debt issued	71,645	67,987	36,256	27,760	274,755	64,993	55,000	43,621	52,363	69,265	
Long-term debt retired	57,443	43,972	7,597	24,554	159,204	43,725	8,520	16,955	8,173	37,516	
Cash and security holdings	154,254	274,967	82,544	151,765	2,743,781	287,198	295,763	344,477	184,449	812,596	
Contributions to retirement systems	1,414	1,602	-	-	40,239	-	-	-	-	11,102	

See footnotes at end of table.

Table 4. Finances of Municipal and Township Governments With a Population of 125,000 or More: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Item	Virginia - Con.				Washington				Wisconsin	
	Norfolk	Richmond	Virginia Beach	Seattle	Spokane	Tacoma	Vancouver	Madison	Milwaukee	
	181	182	183	184	185	186	187	188	189	
Fiscal year ending	06/30	06/30	06/30	12/31	12/31	12/31	12/31	12/31	12/31	
Population (April 1, 2000)	234,403	197,790	425,257	563,374	195,629	193,556	143,560	208,054	596,974	
Revenue, total	964,815	1,070,152	1,122,507	1,776,234	283,832	580,870	159,717	292,183	1,343,020	
General revenue	817,224	858,634	1,082,202	1,122,056	228,082	259,129	140,190	275,860	748,121	
Intergovernmental revenue	392,995	390,163	440,131	146,311	30,298	29,471	39,604	103,284	403,664	
Federal Government	87,024	90,612	45,604	48,797	5,675	6,866	3,363	19,205	71,313	
State government	285,220	297,772	388,667	90,796	22,686	19,980	21,698	79,396	322,962	
From local governments	20,751	1,779	5,860	6,718	1,937	2,625	14,543	4,683	9,389	
General revenue from own sources	424,229	468,471	642,071	975,745	197,784	229,658	100,586	172,576	344,457	
Taxes	273,002	302,611	523,462	598,024	86,153	112,836	57,666	104,497	182,051	
Property	153,115	193,011	359,248	197,869	32,151	36,322	27,305	92,841	173,055	
General sales	24,321	26,465	38,212	128,036	26,505	31,205	9,715	-	-	
Selective sales	66,612	43,525	74,504	123,007	21,995	19,050	15,400	5,636	-	
Income	-	-	-	-	-	-	-	-	-	
All other taxes	28,954	39,610	51,498	149,112	5,502	26,259	5,246	6,020	8,996	
Current charges	88,197	121,841	78,179	281,191	77,335	90,869	29,968	45,534	99,697	
Miscellaneous revenue	63,030	44,019	40,430	96,530	34,296	25,953	12,952	22,545	62,709	
Utility and liquor store revenue	59,729	150,460	40,305	458,387	29,281	283,075	19,122	16,323	54,986	
Employee retirement revenue ¹	87,862	61,058	-	195,791	26,469	38,666	405	-	539,913	
Expenditure, total	963,754	1,060,175	1,079,090	1,914,707	242,139	497,479	162,708	291,041	979,547	
By character and object:										
Intergovernmental expenditure	4,949	8,688	1,774	116,949	6,223	22,431	3,638	10,966	27,149	
Direct expenditure	958,805	1,051,487	1,077,316	1,797,758	235,916	475,048	159,070	280,075	952,398	
Current operation	723,455	828,882	959,678	1,181,376	171,158	385,373	82,436	222,619	591,992	
Capital outlay	122,725	114,329	72,032	441,731	38,873	32,067	62,512	41,747	177,727	
Construction	103,136	110,186	69,396	370,786	15,692	10,715	14,455	39,190	125,039	
Assistance and subsidies	8,113	17,799	-	-	-	-	-	-	-	
Interest on debt	73,530	55,697	45,606	90,726	14,633	30,364	13,229	15,709	43,682	
Insurance benefits and repayments	30,982	34,780	-	83,925	11,252	27,244	893	-	138,997	
Exhibit: Salaries and wages	339,945	348,794	428,862	570,891	96,731	177,962	47,189	110,178	341,915	
By function:										
General expenditure	854,481	857,951	1,043,176	1,209,368	210,326	255,897	127,469	242,989	778,554	
Current expenditure	755,396	752,808	971,144	1,039,317	177,140	223,830	83,827	202,098	628,979	
Capital outlay	99,085	105,143	72,032	170,051	33,186	32,067	43,642	40,891	149,575	
Education services:										
Education	278,436	263,039	547,655	-	-	1	28	-	-	
Elementary and secondary	278,436	263,039	547,655	-	-	1	28	-	-	
Higher education	-	-	-	-	-	-	-	-	-	
Libraries	5,265	4,372	9,919	34,210	6,985	9,365	1,155	8,167	16,024	
Social services and income maintenance:										
Public welfare	50,889	68,861	33,710	-	-	601	-	-	-	
Hospitals	-	-	-	-	-	-	-	-	-	
Health	22,695	59,060	31,501	16,176	2,993	6,660	475	9,246	33,384	
Transportation:										
Highways	29,227	26,761	19,671	123,995	20,391	25,268	31,537	21,806	57,285	
Air transportation	42,459	-	-	-	-	592	1,377	-	-	
Parking	13,220	-	1,775	1,281	490	1,485	281	6,173	8,044	
Other transportation	3,204	647	1,774	-	-	735	-	2,339	1,926	
Public safety:										
Police protection	46,042	63,190	58,418	158,097	27,193	47,091	13,972	36,254	147,900	
Fire protection	26,354	32,191	25,656	91,501	21,822	31,074	14,900	26,196	75,225	
Correction	18,508	22,835	15,089	13,076	4,744	4,491	-	-	-	
Protective inspection and regulation	1,991	5,260	3,633	28,500	2,234	321	2,675	2,285	7,795	
Environment and housing:										
Natural resources	-	-	-	-	343	1,361	642	8,211	7,179	
Sewerage	15,430	26,708	37,186	146,059	19,971	31,568	12,568	15,871	76,453	
Solid waste management	12,725	17,863	22,783	87,140	42,207	29,097	1,050	13,125	27,071	
Parks and recreation	42,851	22,103	39,288	148,784	18,831	12,354	16,637	24,955	5,106	
Housing and community development	112,720	66,447	10,525	92,865	3,266	3,158	743	12,225	102,346	
Governmental administration:										
Financial administration	14,444	17,294	13,846	34,243	2,546	5,702	3,698	5,113	25,381	
Judicial and legal	12,604	18,262	11,266	33,986	6,039	5,646	913	1,538	9,656	
General public buildings	3,103	1,668	23,102	6,916	-	1,755	1	2,380	27,378	
Other government administration	31,043	4,951	13,171	23,232	5,289	16,852	8,044	6,737	7,126	
Interest on general debt	59,231	38,637	41,367	32,040	14,417	8,237	8,976	14,551	43,682	
Other and unallocable	12,040	97,802	81,841	137,267	10,565	12,483	7,797	25,817	99,593	
Utility and liquor store expenditure	78,291	167,444	35,914	621,414	20,561	214,338	34,346	48,052	61,996	
Employee retirement expenditure ¹	30,982	34,780	-	83,925	11,252	27,244	893	-	138,997	
Debt outstanding at end of fiscal year	1,371,359	769,625	940,948	2,547,749	285,584	690,110	227,007	222,121	564,372	
Long-term debt outstanding	1,316,604	769,625	940,948	2,547,749	271,284	690,110	227,007	222,121	564,372	
Education services	70,359	65,822	273,496	-	-	-	-	-	-	
Public debt for private purposes	351,639	18,470	259,245	-	-	-	-	-	74,359	
Utility	335,795	262,969	74,325	1,629,082	2,220	427,443	69,105	22,399	-	
Long-term debt issued	65,660	-	200,803	657,145	43,130	40,813	43,574	38,671	113,270	
Long-term debt retired	73,416	153,917	42,930	129,114	14,455	22,764	5,658	30,310	83,907	
Cash and security holdings	1,532,898	686,189	628,188	2,194,633	384,335	1,026,111	129,384	232,912	4,528,586	
Contributions to retirement systems	-	16,334	-	43,780	3,697	11,907	699	-	6,806	

¹ Includes unemployment compensation amounts for the District of Columbia

Table 5. Finances of Large Special District Governments: 1999-2000

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Name of District	Revenue							Expenditure	
	Total	Intergovernmental			Taxes	Charges -- general and utility	Other revenue	Total	Current operation
		Total	Federal	State					
1	2	3	4	5	6	7	8	9	
ALABAMA									
Calhoun County - Northeast Alabama Regional Medical Center	104,941	16,198	-	16,198	-	85,038	3,705	101,868	85,234
Houston County - Houston County Healthcare Authority	164,129	25,556	-	25,556	756	134,171	3,646	163,963	160,497
Jefferson County:									
Birmingham Airport Authority	36,629	11,307	11,307	-	-	24,261	1,061	106,798	14,035
Birmingham Water Works Board	83,951	-	-	-	-	75,730	8,221	81,981	41,057
Birmingham-Jefferson Civic Center Authority	54,272	15,086	-	-	-	38,828	358	47,360	37,299
Lauderdale County - Lauderdale County Florence Hospital Board	160,041	29,042	-	29,042	-	125,913	5,086	153,577	142,957
Lee County - East Alabama Healthcare Authority	114,552	644	-	-	1,325	107,764	4,819	108,878	91,354
Madison County:									
Huntsville Health Care Authority	428,601	8,029	-	8,029	-	404,839	15,733	427,736	378,619
Huntsville-Madison County Airport	32,999	3,934	3,934	-	-	19,001	10,064	35,653	10,871
Montgomery County - Alabama Municipal Electric Authority	114,498	-	-	-	-	112,680	1,818	93,726	84,718
Tuscaloosa County - Druid City Healthcare Authority	268,893	41,905	-	41,905	3,202	220,002	3,784	268,661	234,531
ARIZONA									
Maricopa County:									
Central Arizona Water Conservation District	175,500	-	-	-	22,754	137,641	15,105	208,885	84,822
Salt River Project Agricultural Improvement and Power District	1,992,883	-	-	-	-	1,797,745	195,138	1,590,359	1,100,803
CALIFORNIA									
Alameda County:									
Alameda Contra Costa Transit District	232,172	93,929	574	10,632	36,020	52,036	50,187	201,513	167,265
East Bay Municipal Utility District	334,007	450	-	450	17,900	253,741	61,916	399,959	137,393
East Bay Regional Park District	84,064	4,093	784	2,581	67,186	9,259	3,526	84,255	57,010
Eden Hospital District	148,760	-	-	-	-	146,471	2,289	77,688	75,452
Oakland City Housing Authority	102,957	91,808	91,808	-	-	8,036	3,113	101,485	97,538
San Francisco Bay Area Rapid Transit District	723,231	263,917	135,334	43,567	190,275	246,811	22,228	732,434	348,862
Washington Health Care District	152,377	555	-	555	866	138,299	12,657	156,910	142,306
Contra Costa County - Contra Costa Water District	114,139	6	-	5	2,297	98,675	13,161	123,110	44,345
Fresno County - Westlands Water District	65,558	-	-	-	-	61,153	4,405	60,618	54,734
Imperial County - Imperial Irrigation District	276,926	-	-	-	-	273,733	3,193	264,506	200,221
Los Angeles County:									
Baldwin Park Financing Authority	100,876	53,854	1,994	10,052	-	41,930	5,092	76,844	74,515
Castaic Lake Water Agency	36,333	271	-	271	15,878	17,062	3,122	37,804	21,030
Los Angeles City Housing Authority	370,485	340,118	335,749	4,369	-	24,280	6,087	402,019	364,267
Los Angeles Convention and Exhibition Center Authority	36,833	36,833	-	-	-	-	-	36,833	-
Los Angeles County Metropolitan Transit Authority	2,167,582	440,596	85,379	353,966	1,290,122	276,520	160,344	2,862,790	1,481,049
Los Angeles County Public Works Financing Authority	72,992	72,992	-	-	-	-	-	40,382	-
Los Angeles County Sanitation District	533,549	370	-	370	28,541	393,387	111,251	475,627	280,104
Metropolitan Water District of Southern California	1,037,785	1,231	-	1,231	97,520	876,316	62,718	1,118,949	416,326
Pomona Public Finance Authority	8,503	-	-	-	-	-	8,503	35,058	-
South Coast Air Quality Management District	141,840	6,870	3,907	2,963	55,211	69,467	10,292	122,976	109,829
Southeast Resource Recovery Facilities Authority	8,598	8,598	-	-	-	-	-	8,598	-
Southern California Public Power Authority	391,353	-	-	-	-	341,742	49,611	320,151	170,990
Southern California Regional Rail Authority	244,012	153,327	-	95,557	-	15,566	75,119	228,916	57,967
West Basin Municipal Water District	114,380	-	-	-	-	109,339	5,041	128,074	86,941
Monterey County - Salinas Valley Memorial Hospital District	169,263	-	-	-	1,984	164,410	2,869	172,883	166,514
Orange County:									
Brea Public Financing Authority Number One	7,317	7,317	-	-	-	-	-	7,317	-
California Public Capital Improvements Financing Authority	46,545	46,545	-	-	-	-	-	34,425	-
Irvine Ranch Water District	199,111	-	-	-	7,200	64,907	127,004	131,697	43,743
Moulton-Niguel Water District	46,399	414	-	199	7,159	34,037	4,789	40,923	34,743
Orange County Fire Authority	142,542	12,399	3,455	7,101	87,815	37,932	4,396	128,475	121,978
Orange County Municipal Water District Financing Corporation	103,269	-	-	-	-	102,669	600	104,940	102,484
Orange County Sanitation Districts	152,401	565	24	541	35,016	95,983	20,837	162,765	82,488
Orange County Transit Authority	184,575	137,571	18,044	5,981	5,331	37,438	4,235	164,284	123,582
Orange County Water District	44,902	154	-	154	9,815	30,447	4,486	81,449	57,140
Santa Margarita Water District	90,382	612	-	38	26,493	54,034	9,243	84,162	34,016
Placer County - Placer County Water Agency	43,919	-	-	-	760	40,214	2,945	36,449	16,628
Riverside County:									
Coachella Valley Water District	129,775	1,938	-	290	13,494	105,945	8,398	136,611	77,498
Eastern Municipal Water District	128,986	331	-	331	12,797	97,391	18,467	85,378	69,838
Elsinore Valley Water and Sewer Facilities	5,281	5,281	-	-	-	-	-	3,646	-
Hemet Valley Hospital District	105,324	-	-	-	317	103,419	1,588	93,760	84,434
Rancho California Water District	69,735	857	-	105	15,693	44,217	8,968	67,735	31,218

Table 5. Finances of Large Special District Governments: 1999-2000

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Name of District	Expenditure--Con.						Debt outstanding		Cash and securities
	Intergovernmental expenditure	Interest on debt	Employee retirement payments	Capital outlay		Exhibit: Salaries and wages	Total	Long term	
				Total	Construction				
10	11	12	13	14	15	16	17	18	
ALABAMA									
Calhoun County - Northeast Alabama Regional Medical Center	-	1,458	-	15,176	8,341	40,700	47,560	47,560	79,850
Houston County - Houston County Healthcare Authority	-	3,466	-	-	-	60,276	58,141	58,141	61,366
Jefferson County:									
Birmingham Airport Authority	-	5,899	-	86,864	10,148	4,387	103,983	101,145	24,002
Birmingham Water Works Board	2,872	8,516	-	29,536	26,167	14,410	175,014	175,014	63,751
Birmingham-Jefferson Civic Center Authority	-	8,880	-	1,181	1,181	12,000	125,456	125,456	11,498
Lauderdale County - Lauderdale County Florence Hospital Board	-	10,620	-	-	-	82,706	203,307	203,307	89,055
Lee County - East Alabama Healthcare Authority	-	5,372	-	12,152	4,018	42,894	93,128	91,370	70,561
Madison County:									
Huntsville Health Care Authority	-	12,912	-	36,205	-	144,286	279,350	279,350	229,524
Madison County - Huntsville-Madison County Airport	-	11,256	-	13,526	13,526	3,034	194,109	194,109	166,529
Montgomery County - Alabama Municipal Electric Authority	1,247	6,797	-	964	-	658	103,380	103,380	31,087
Tuscaloosa County - Druid City Healthcare Authority	-	5,453	-	28,677	18,444	133,516	105,291	105,291	47,613
ARIZONA									
Maricopa County:									
Central Arizona Water Conservation District	-	114,137	-	9,926	8,257	28,691	1,870,140	1,870,140	276,019
Salt River Project Agricultural Improvement and Power District	-	178,062	22,645	288,849	288,849	283,864	2,714,121	2,714,121	1,721,892
CALIFORNIA									
Alameda County:									
Alameda Contra Costa Transit District	-	1,490	12,758	20,000	20,000	85,305	24,290	24,290	360,200
East Bay Municipal Utility District	-	62,686	23,317	176,563	176,563	158,660	1,317,154	1,317,154	929,747
East Bay Regional Park District	-	10,212	-	17,033	17,028	29,075	183,913	183,913	84,256
Eden Hospital District	-	1,570	-	666	666	31,170	37,066	37,066	52,662
Oakland City Housing Authority	-	608	-	3,339	2,915	49,744	9,250	9,250	34,936
San Francisco Bay Area Rapid Transit District	-	32,312	-	351,260	351,260	177,920	662,205	662,205	818,983
Washington Health Care District	-	3,522	-	11,082	11,082	67,368	86,531	86,531	235,717
Contra Costa County - Contra Costa Water District	-	28,765	-	50,000	50,000	22,694	481,774	481,774	243,712
Fresno County - Westlands Water District	-	5,311	-	573	573	4,638	117,741	117,741	42,788
Imperial County - Imperial Irrigation District	-	9,242	-	55,043	55,043	102,113	157,677	157,677	132,000
Los Angeles County:									
Baldwin Park Financing Authority	-	2,329	-	-	-	38,003	29,255	29,255	156,405
Castaic Lake Water Agency	-	7,430	-	9,344	9,344	2,195	196,988	196,988	131,227
Los Angeles City Housing Authority	1,374	2,314	-	34,064	34,064	185,776	37,713	37,713	131,929
Los Angeles Convention and Exhibition Center Authority	-	36,833	-	-	-	13,850	601,295	601,295	665,800
Los Angeles County Metropolitan Transit Authority	-	197,906	68,373	1,115,462	401,042	454,008	3,722,562	3,722,562	1,982,082
Los Angeles County Public Works Financing Authority	-	40,382	-	-	-	-	640,430	640,430	-
Los Angeles County Sanitation District	-	20,779	-	174,744	174,709	97,286	464,385	464,385	1,666,445
Metropolitan Water District of Southern California	-	181,120	-	521,503	521,503	133,619	3,143,329	3,143,329	1,001,081
Pomona Public Finance Authority	26,555	8,503	-	-	-	-	166,920	166,920	179,110
South Coast Air Quality Management District	-	8,935	-	4,212	4,212	48,069	139,558	139,558	59,400
Southeast Resource Recovery Facilities Authority	-	8,598	-	-	-	-	140,300	140,300	11,152
Southern California Public Power Authority	-	143,194	-	5,967	5,967	87,205	2,853,046	2,853,046	659,409
Southern California Regional Rail Authority	1,113	-	-	169,836	169,836	3,611	-	-	17,090
West Basin Municipal Water District	-	18,689	-	22,444	22,444	1,553	305,918	305,918	83,458
Monterey County - Salinas Valley Memorial Hospital District	-	161	-	6,208	6,208	84,922	899	899	25,210
Orange County:									
Brea Public Financing Authority Number One	-	7,317	-	-	-	-	116,841	116,841	114,335
California Public Capital Improvements Financing Authority	-	34,425	-	-	-	-	561,625	561,625	-
Irvine Ranch Water District	-	53,456	-	34,498	34,498	11,905	784,685	784,685	718,233
Moulton-Niguel Water District	-	6,180	-	-	-	17,719	138,215	138,215	117,904
Orange County Fire Authority	-	257	-	6,240	6,240	82,360	6,658	6,658	83,784
Orange County Municipal Water District Financing Corporation	-	2,359	-	97	97	1,855	35,390	35,390	12,053
Orange County Sanitation Districts	-	18,151	-	62,126	62,126	42,069	361,255	361,255	208,366
Orange County Transit Authority	-	1,357	-	39,345	39,345	63,027	19,349	19,349	151,236
Orange County Water District	-	11,254	-	13,055	13,055	29,141	251,162	251,162	44,860
Santa Margarita Water District	-	14,439	-	35,707	35,707	17,348	310,133	310,133	128,920
Placer County - Placer County Water Agency	-	4,020	-	15,801	15,801	8,480	114,935	114,935	43,680
Riverside County:									
Coachella Valley Water District	-	2,063	-	57,050	57,050	31,699	58,568	58,568	115,129
Eastern Municipal Water District	-	15,540	-	-	-	24,381	297,810	297,810	298,033
Elsinore Valley Water and Sewer Facilities	-	3,646	-	-	-	-	123,134	123,134	64,000
Hemet Valley Hospital District	-	6,397	-	2,929	2,929	41,226	104,810	104,810	105,417
Rancho California Water District	-	14,593	-	21,924	21,924	6,373	248,988	248,988	109,575

Table 5. Finances of Large Special District Governments: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Name of District	Revenue								
	Intergovernmental				Taxes	Charges -- general and utility	Other revenue	Total	Current operation
	Total	Total	Federal	State					
1	2	3	4	5	6	7	8	9	
CALIFORNIA -- Con.									
Sacramento County:									
Central Valley Financing Authority .	21,084	-	-	-	-	19,726	1,358	23,058	14,972
Northern California Power Agency	301,367	-	-	-	-	205,493	95,874	167,345	107,353
Sacramento Cogeneration Authority	30,262	-	-	-	-	29,372	890	24,804	14,999
Sacramento Municipal Utility District	836,083	-	-	-	-	794,897	41,186	685,552	438,891
Sacramento Power Authority	4,635	-	-	-	-	2,893	1,742	12,853	1,964
Sacramento Regional Transit District	148,082	114,247	44,064	23,764	-	23,588	10,247	139,620	72,620
Transmission Agency of Northern California	44,856	-	-	-	-	41,202	3,654	34,935	8,927
San Bernardino County:									
Chino Basin Municipal Water District	78,198	3,426	-	285	11,710	57,008	6,054	90,695	52,342
Fontana Public Financing Authority	7,101	-	-	-	-	-	7,101	7,101	-
Inland Empire Public Facilities Corporation	115,494	115,494	-	-	-	-	-	90,824	-
Mojave Water Agency	25,199	16	-	16	15,816	7,513	1,854	25,264	10,298
Santa Ana Watershed Project Authority	12,180	-	-	-	-	8,411	3,769	40,062	6,673
San Diego County:									
Palomar Pomerado Hospital District	243,086	-	-	-	6,433	231,339	5,314	269,977	252,314
San Diego County Water Authority	338,134	105	-	105	6,560	311,646	19,823	328,585	235,717
San Diego Unified Port District	194,044	-	-	-	-	184,177	9,867	174,064	105,425
San Diego Unified School District Public School Building Corporation	114,309	114,309	-	-	-	-	-	19,974	-
Tri City Hospital District	153,979	-	-	-	3,369	147,286	3,324	161,223	148,092
San Francisco City Area:									
Golden Gate Bridge Highway Transportation District	110,479	21,220	5,403	2,276	-	86,114	3,145	138,359	95,489
San Francisco City and County Joint Powers Financing Authority	19,381	-	-	-	-	-	19,381	19,381	-
San Francisco County and City Housing Authority	106,569	90,411	-	-	-	15,900	258	94,694	79,227
San Joaquin County Public Facilities Financing Corporation									
	21,990	21,215	-	-	-	-	775	12,485	-
San Mateo County:									
San Mateo County Joint Powers Financing Authority	23,629	21,645	-	-	-	-	1,984	16,550	-
San Mateo County Transit District	157,852	90,535	1,680	2,038	26,141	18,418	22,758	158,827	79,301
Santa Clara County:									
Mid-Peninsula Regional Open Space District	18,508	606	-	378	13,751	2,269	1,882	33,506	6,786
San Jose-Santa Clara Clean Water Financing Authority	30,580	22,553	-	-	-	-	8,027	8,027	-
Santa Clara County Housing Authority	123,401	116,116	115,800	316	-	7,085	200	124,669	121,750
Santa Clara County Transit District	387,887	145,053	37,579	6,115	166,764	49,410	26,660	294,103	283,726
Santa Clara Valley Water District	196,192	18,740	255	14,338	68,561	89,323	19,568	162,220	120,163
Solano County - Vacaville Public Financing Authority									
	7,785	-	-	-	-	-	7,785	8,001	-
Stanislaus County:									
Modesto Irrigation District Financing	183,716	-	-	-	-	171,421	12,295	180,034	144,008
Modesto Stanislaus Regional Public Power Agency	96,708	-	-	-	-	93,921	2,787	80,475	49,590
Turlock Irrigation District	121,172	-	-	-	-	117,745	3,427	115,827	86,748
Tulare County - Kaweah Delta Healthcare District									
	184,200	-	-	-	495	179,613	4,092	193,372	167,643
COLORADO									
Arpahoe County - E-470 Highway Authority									
	44,913	-	-	-	-	22,097	22,816	72,433	10,096
Denver County:									
Denver Health and Hospital Authority	365,032	93,508	12,477	45,392	-	247,415	24,109	373,734	335,524
Denver Regional Transit District	330,950	71,484	71,484	-	202,303	48,688	8,475	279,384	186,576
Metropolitan Wastewater Reclamation District	77,967	-	-	-	-	72,166	5,801	52,276	31,806
Larimer County - Platte River Power Authority									
	138,153	-	-	-	-	126,773	11,380	102,919	70,482
Pueblo County - Southeastern Colorado Water Conservation									
	7,362	1,369	53	-	4,618	1,127	248	8,551	882
CONNECTICUT									
New Haven County - South Central Connecticut Regional Water Authority									
	65,088	-	-	-	-	59,090	5,998	61,759	15,763
New London County - Connecticut Municipal Electric Energy Cooperative									
	103,953	-	-	-	-	101,764	2,189	82,945	76,139
DELAWARE									
New Castle County - Delaware River and Bay Authority									
	75,159	640	-	640	-	68,940	5,579	94,182	49,059
DISTRICT OF COLUMBIA									
Washington City Area - Washington Metropolitan Area Transit Authority									
	1,083,066	597,502	309,389	-	-	386,939	98,625	1,043,557	723,198
FLORIDA									
Bay County - Bay Medical Center									
	134,476	87	5	42	-	125,309	9,080	122,889	116,599
Broward County:									
Indian Trace Community Development District	25,783	4,974	-	4,974	-	5,235	15,574	21,311	6,975
North Broward Hospital District	666,548	12,741	8,145	3,449	111,148	504,224	38,435	720,443	675,427
South Broward Hospital District	502,934	2,485	-	1,539	31,569	458,567	10,313	493,947	426,539

Table 5. Finances of Large Special District Governments: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Expenditure	Expenditure						Debt outstanding		Cash and securities
	Intergovernmental expenditure	Interest on debt	Employee retirement payments	Capital outlay		Exhibit: Salaries and wages	Total	Long term	
				Total	Construction				
	10	11	12	13	14	15	16	17	18
CALIFORNIA -- Con.									
Sacramento County:									
Central Valley Financing Authority .	-	8,086	-	-	-	7,636	139,270	139,270	27,160
Northern California Power Agency	-	59,068	-	924	924	54,750	1,020,970	1,020,970	238,950
Sacramento Cogeneration Authority	-	9,556	-	249	60	90	229,655	229,655	87,244
Sacramento Municipal Utility District	-	153,234	-	93,427	93,427	223,834	2,299,504	2,299,504	823,720
Sacramento Power Authority	-	9,085	-	1,804	1,804	1,002	149,800	149,800	111,000
Sacramento Regional Transit District	-	-	-	67,000	67,000	37,036	-	-	113,000
Transmission Agency of Northern California	-	25,575	-	433	433	4,553	384,299	384,299	152,600
San Bernardino County:									
Chino Basin Municipal Water District	-	6,981	-	31,372	31,372	26,694	128,043	128,043	97,037
San Bernardino County - Fontana Public Financing Authority	-	7,101	-	-	-	-	116,620	116,620	134,807
Inland Empire Public Facilities Corporation	-	90,824	-	-	-	-	1,489,067	1,489,067	-
Mojave Water Agency	-	5,759	-	9,207	9,207	1,359	108,736	108,736	61,576
Santa Ana Watershed Project Authority	-	6,395	-	26,994	26,986	693	125,167	125,167	100,710
San Diego County:									
Palomar Pomerado Hospital District	-	6,947	-	10,716	10,716	97,926	109,846	109,846	117,994
San Diego County Water Authority	-	32,678	-	60,190	60,190	11,637	609,600	609,600	339,599
San Diego Unified Port District	-	5,440	-	63,199	63,199	25,935	71,325	71,325	240,503
San Diego Unified School District Public School Building Corporation	-	19,974	-	-	-	-	294,165	294,165	150,770
Tri City Hospital District	-	6,040	-	7,091	7,091	61,367	91,234	91,234	78,855
San Francisco City Area:									
Golden Gate Bridge Highway Transportation District	-	-	-	42,870	42,870	30,556	-	-	61,264
San Francisco City and County Joint Powers Financing Authority	-	19,381	-	-	-	-	432,933	432,933	432,933
San Francisco County and City Housing Authority	-	2,454	-	13,013	12,626	31,715	18,910	18,910	26,098
San Joaquin County Public Facilities Financing Corporation	-	12,485	-	-	-	-	199,350	199,350	19,371
San Mateo County:									
San Mateo County Joint Powers Financing Authority	-	16,550	-	-	-	-	270,743	270,743	49,606
San Mateo County - San Mateo County Transit District	-	22,188	-	57,338	57,338	24,633	428,935	428,935	591,730
Santa Clara County:									
Mid-Peninsula Regional Open Space District	-	5,353	-	21,367	21,367	3,952	117,225	117,225	25,431
San Jose-Santa Clara Clean Water Financing Authority	-	8,027	-	-	-	-	124,665	124,665	94,113
Santa Clara County Housing Authority	120	1,479	-	1,320	-	7,762	24,494	23,744	11,370
Santa Clara County Transit District	-	4,616	5,761	-	-	101,770	65,572	65,572	641,314
Santa Clara Valley Water District	-	10,359	-	31,698	31,698	35,209	250,790	250,790	466,439
Solano County - Vacaville Public Financing Authority	-	8,001	-	-	-	-	112,745	112,745	12,175
Stanislaus County:									
Modesto Irrigation District Financing	-	36,026	-	-	-	21,119	584,061	584,061	206,689
Modesto Stanislaus Regional Public Power Agency	-	28,443	-	2,442	2,442	2,723	569,795	569,795	87,133
Turlock Irrigation District	-	11,937	-	17,142	17,142	44,241	197,053	197,053	121,674
Tulare County - Kaweah Delta Healthcare District	-	3,686	-	22,043	22,043	68,925	58,616	58,616	60,206
COLORADO									
Arpahoe County - E-470 Highway Authority	-	27,266	-	35,071	24,523	2,385	832,306	830,792	234,467
Denver County:									
Denver Health and Hospital Authority	-	2,642	-	35,568	21,273	135,892	64,556	64,556	92,855
Denver Regional Transit District	-	8,305	-	84,503	42,870	106,507	167,537	167,537	258,459
Metropolitan Wastewater Reclamation District	-	9,649	-	10,821	7,575	18,462	363,576	181,788	153,688
Larimer County - Platte River Power Authority	-	19,639	-	12,798	-	10,786	352,727	352,727	194,877
Pueblo County - Southeastern Colorado Water Conservation	-	6,658	-	1,011	-	275	107,603	107,603	7,424
CONNECTICUT									
New Haven County - South Central Connecticut Regional Water Authority	4,824	15,591	-	25,581	21,866	15,763	293,585	293,585	82,274
New London County - Connecticut Municipal Electric Energy Cooperative	-	6,194	-	612	-	1,059	125,145	125,145	67,227
DELAWARE									
New Castle County - Delaware River and Bay Authority	-	8,121	-	37,002	37,002	23,000	158,790	158,790	65,444
DISTRICT OF COLUMBIA									
Washington City Area - Washington Metropolitan Area Transit Authority	-	13,687	-	306,672	288,038	372,658	259,311	259,311	695,078
FLORIDA									
Bay County - Bay Medical Center	-	4,726	-	1,564	965	52,661	81,915	81,915	31,587
Broward County:									
Indian Trace Community Development District	-	6,708	-	7,628	7,553	440	180,236	180,236	148,596
North Broward Hospital District	-	7,559	-	37,457	20,620	274,992	194,214	194,214	221,425
South Broward Hospital District	-	11,470	-	55,938	13,781	216,396	206,195	206,195	223,443

Table 5. Finances of Large Special District Governments: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Name of District	Revenue							Total	Current operation
	Intergovernmental				Taxes	Charges -- general and utility	Other revenue		
	Total	Total	Federal	State					
1	2	3	4	5	6	7	8	9	
FLORIDA - Con.									
Clay County - Clay County Housing Finance Authority	7,151	-	-	-	-	-	7,151	6,573	-
Escambia County:									
Escambia County Housing Finance Authority	20,915	-	-	-	-	1,933	18,982	19,754	904
Escambia County Utilities Authority	63,883	-	-	-	-	60,230	3,653	64,371	36,954
Hernando County - Southwest Florida Water Management	137,457	31,490	20	30,339	94,006	2,756	9,205	103,742	73,369
Lee County:									
Lee County Housing Finance Authority	13,692	-	-	-	-	148	13,544	13,557	24
Lee Memorial Hospital District	592,885	196,261	171,402	24,859	9,228	356,343	31,053	450,437	388,992
Leon County - Florida Municipal Power Agency	293,003	-	-	-	-	285,856	7,147	289,612	235,116
Manatee County - Manatee County Housing Authority	4,270	3,802	3,802	-	-	450	18	11,666	4,052
Orange County:									
Greater Orlando Aviation Authority	300,662	33,317	15,727	17,590	-	213,969	53,376	431,393	94,217
Orange County Housing Finance Authority	51,144	-	-	-	-	7,870	43,274	47,945	10,262
Orlando Utilities Commission	495,997	-	-	-	-	473,854	22,143	526,863	342,225
Reedy Creek Improvement District	181,492	1,454	-	-	46,356	125,036	8,646	196,857	147,430
Palm Beach County:									
Northern Palm Beach County Improvement District	22,232	1,013	-	1,013	-	-	21,219	23,662	1,769
Palm Beach County Health Care District	110,929	15,945	-	660	63,925	8,174	22,885	100,312	76,306
Palm Beach County Housing Finance Authority	21,729	-	-	-	-	324	21,405	21,586	495
Seacoast Utility Authority	22,512	-	-	-	-	20,167	2,345	21,618	15,547
South Florida Water Management District	436,319	179,624	113,413	63,013	227,993	-	28,702	553,852	201,477
Pinellas County:									
Pinellas County Housing Finance Authority	25,218	-	-	-	-	2,009	23,209	23,581	753
West Coast Regional Water Supply Authority	34,371	-	-	-	-	31,098	3,273	44,786	20,428
Putnam County - St Johns River Water Management	85,760	24,881	2,022	22,819	53,581	825	6,473	105,489	59,753
Sarasota County - Sarasota County Public Hospital Board	270,308	-	-	-	4,825	253,603	11,880	300,747	263,895
Volusia County - Halifax Hospital Medical Center	260,853	-	-	-	15,810	234,725	10,318	273,045	252,586
GEORGIA									
Bibb County - Macon-Bibb County Hospital Authority	5,983	-	-	-	-	5,292	691	5,163	1
Chatham County - Savannah Economic Development Authority	10,133	-	-	-	-	5,842	4,291	10,394	1,382
Cherokee County - Cherokee County Water and Sewer Authority	23,681	-	-	-	-	20,849	2,832	31,843	7,604
Clarke County - Clarke County Hospital Authority	165,478	-	-	-	-	159,577	5,901	138,745	123,489
Cobb County - Municipal Gas Authority of Georgia	167,900	1,011	-	-	-	162,850	4,039	103,066	75,667
De Kalb County:									
De Kalb Private Hospital Authority	9,868	-	-	-	-	-	9,868	8,450	-
Fulton De Kalb Hospital Authority	526,760	242,932	-	147,925	-	267,696	16,132	459,655	416,600
Floyd County - Floyd County Hospital Authority	162,808	20,250	-	19,930	-	139,427	3,131	156,054	144,958
Fulton County:									
Atlanta Housing Authority	157,661	120,902	120,902	-	-	17,848	18,911	211,444	139,033
Fulco Hospital Authority	12,491	-	-	-	-	-	12,491	10,695	-
Fulton County Housing Authority	10,922	4,336	4,336	-	-	754	5,832	11,799	6,022
Metro Atlanta Rapid Transit Authority	532,982	403,444	107,648	295,796	-	107,979	21,559	514,723	301,462
Municipal Electric Authority of Georgia	611,228	-	-	-	-	565,567	45,661	494,425	252,022
Glynn County - Glynn-Brunswick Memorial Hospital Authority	112,429	-	-	-	-	106,920	5,509	115,317	97,200
Gwinnett County:									
Gwinnett County Hospital Authority	5,205	-	-	-	-	-	5,205	5,205	-
Gwinnett County Housing Authority	7,802	-	-	-	-	101	7,701	7,654	31
Henry County - Henry County Water and Sewer Authority	24,288	-	-	-	6,412	15,259	2,617	40,020	9,663
Lowndes County - Valdosta-Lowndes County Hospital Authority	134,892	650	-	-	-	130,292	3,950	133,525	130,292
ILLINOIS									
Cook County:									
Chicago Housing Authority	491,696	424,992	424,992	-	-	59,171	7,533	617,699	482,884
Chicago Park District	391,938	33,363	-	33,363	221,632	58,190	78,753	442,373	262,822
Chicago Public Building Commission	77,239	2,009	-	-	-	45,771	29,459	306,787	23,183
Chicago School Finance Authority	90,270	-	-	-	90,270	-	-	38,344	-
Chicago Transit Authority	1,199,632	489,615	89,955	29,602	-	403,032	306,985	1,189,846	895,798

Table 5. Finances of Large Special District Governments: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

	Expenditure						Debt outstanding		Cash and securities
	Intergovernmental expenditure	Interest on debt	Employee retirement payments	Capital outlay		Exhibit: Salaries and wages	Total	Long term	
				Total	Construction				
	10	11	12	13	14	15	16	17	18
FLORIDA -- Con.									
Clay County - Clay County Housing Finance Authority	-	6,573	-	-	-	-	120,269	120,269	322,658
Escambia County:									
Escambia County Housing Finance Authority	-	18,850	-	-	-	131	356,554	356,554	358,490
Escambia County Utilities Authority	-	9,256	-	18,161	15,977	20,001	178,199	178,199	117,467
Hernando County - Southwest Florida Water Management	2,649	-	-	27,724	464	37,052	-	-	197,614
Lee County:									
Lee County Housing Finance Authority	-	13,533	-	-	-	8	185,835	185,835	186,401
Lee County - Lee Memorial Hospital District	-	22,900	-	38,545	23,838	175,034	379,713	379,713	659,663
Leon County - Florida Municipal Power Agency	-	50,146	-	4,350	3,706	2,095	1,010,174	921,779	239,505
Manatee County - Manatee County Housing Authority	-	7,614	-	-	-	316	126,895	126,895	260
Orange County:									
Greater Orlando Aviation Authority	21,281	64,227	-	251,668	241,188	25,403	1,441,128	1,441,128	673,566
Orange County Housing Finance Authority	-	37,683	-	-	-	279	691,733	691,733	691,733
Orlando Utilities Commission	18,964	88,798	-	76,876	76,876	60,597	1,411,849	1,411,849	254,520
Reedy Creek Improvement District	-	33,509	-	15,918	13,010	14,380	645,234	645,234	207,013
Palm Beach County:									
Northern Palm Beach County Improvement District	-	10,047	-	11,846	11,770	-	192,967	192,967	80,003
Palm Beach County Health Care District	12,178	6	-	11,822	-	19,480	-	-	115,620
Palm Beach County Housing Finance Authority	-	21,091	-	-	-	133	337,584	337,584	341,462
Seacoast Utility Authority	-	6,071	-	-	-	4,211	100,375	100,375	40,419
South Florida Water Management District	14,160	4,191	-	334,024	8,163	78,207	79,880	79,880	268,165
Pinellas County:									
Pinellas County Housing Finance Authority	-	22,828	-	-	-	110	374,441	350,071	352,652
West Coast Regional Water Supply Authority	-	24,358	-	-	-	5,999	511,747	502,486	86,183
Putnam County - St Johns River Water Management	-	3,228	-	42,508	37,947	19,962	43,840	43,840	39,402
Sarasota County - Sarasota County Public Hospital Board	-	12,313	-	24,539	13,291	106,763	342,145	336,220	260,640
Volusia County - Halifax Hospital Medical Center	-	5,773	-	14,686	4,764	95,835	119,906	105,836	5,185
GEORGIA									
Bibb County - Macon-Bibb County Hospital Authority	-	5,162	-	-	-	-	118,671	118,671	13,432
Chatham County - Savannah Economic Development Authority	337	6,570	-	2,105	-	400	136,866	136,866	172,131
Cherokee County - Cherokee County Water and Sewer Authority	-	6,928	-	17,311	16,832	2,851	121,535	121,535	49,321
Clarke County - Clarke County Hospital Authority	-	3,564	-	11,692	4,871	56,517	79,693	79,693	46,232
Cobb County - Municipal Gas Authority of Georgia	-	27,170	-	229	-	2,064	603,186	603,186	105,088
De Kalb County:									
De Kalb Private Hospital Authority	-	8,450	-	-	-	-	133,652	133,652	113,565
Fulton De Kalb Hospital Authority	-	18,592	-	24,463	-	180,131	292,201	292,201	94,398
Floyd County - Floyd County Hospital Authority	-	2,144	-	8,952	-	59,468	42,525	42,525	9,294
Fulton County:									
Atlanta Housing Authority	-	3,350	-	69,061	69,061	22,433	9,679	9,679	21,452
Fulco Hospital Authority	-	10,695	-	-	-	-	197,357	197,357	167,161
Fulton County Housing Authority	-	5,777	-	-	-	1,757	114,291	114,291	115,421
Metro Atlanta Rapid Transit Authority	-	62,098	-	151,163	90,422	240,873	1,116,075	1,084,110	338,036
Municipal Electric Authority of Georgia	2,844	207,520	-	32,039	32,039	8,700	3,676,277	3,652,077	1,007,942
Glynn County - Glynn-Brunswick Memorial Hospital Authority	-	3,750	-	14,367	-	42,613	77,591	77,591	74,108
Gwinnett County - Gwinnett County Hospital Authority	-	5,205	-	-	-	-	113,475	113,475	-
Gwinnett County Housing Authority	-	7,623	-	-	-	-	108,800	108,800	110,291
Henry County - Henry County Water and Sewer Authority	397	5,563	-	24,397	23,624	4,074	112,000	112,000	46,667
Lowndes County - Valdosta-Lowndes County Hospital Authority	-	3,233	-	-	-	47,855	45,564	43,990	62,820
ILLINOIS									
Cook County:									
Chicago Housing Authority	261	3,639	-	130,915	130,915	111,321	74,377	74,377	129,206
Chicago Park District	3,000	38,595	48,378	89,578	89,578	121,145	739,485	739,485	831,620
Chicago Public Building Commission	-	22,675	-	260,929	260,929	2,811	626,900	626,900	489,941
Chicago School Finance Authority	-	38,344	-	-	-	-	581,810	581,810	-
Chicago Transit Authority	2,325	-	161,294	130,429	63,703	494,880	-	-	1,764,161

Table 5. Finances of Large Special District Governments: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Name of District	Revenue								Current operation
	Intergovernmental				Taxes	Charges -- general and utility	Other revenue	Total	
	Total	Total	Federal	State					
1	2	3	4	5	6	7	8	9	
ILLINOIS - Con.									
Cook County: - Con.									
Metropolitan Commuter Rail Board	658,726	379,632	71,062	15,228	-	262,846	16,248	576,899	416,765
Metropolitan Pier and Exposition Authority	301,518	35,488	-	35,488	79,668	172,656	13,706	329,810	169,395
Metropolitan Water Reclamation of Greater Chicago	643,870	67,075	5,821	58,975	320,798	58,300	197,697	515,170	258,873
Northwest Suburban Municipal Joint Action	28,250	-	-	-	-	26,132	2,118	23,729	15,588
Pace Suburban BVS Board	114,156	77,571	4,851	68,867	-	33,214	3,371	125,275	125,275
Regional Transportation Authority	298,506	192,789	-	192,789	92,247	-	13,470	275,383	164,272
DuPage County:									
DuPage Water Service District	97,184	-	-	-	33,752	56,167	7,265	79,502	44,045
DuPage Water Commission	97,605	-	-	-	31,646	58,480	7,479	67,616	43,053
Lake County - Central Lake County Joint Action Water Agency	17,344	-	-	-	3,074	13,025	1,245	22,371	6,520
St Clair County - Metropolitan East Transit District	26,282	25,446	-	24,959	-	-	836	20,320	20,213
INDIANA									
Allen County - Ft. Wayne City Hospital Authority	12,356	-	-	-	-	-	12,356	12,356	-
Indianapolis City Area - Indiana Municipal Power Agency	185,703	-	-	-	-	175,341	10,362	178,447	144,435
KANSAS									
Johnson County - Johnson County Water District 1	56,574	-	-	-	-	53,997	2,577	58,998	27,426
KENTUCKY									
Jefferson County - Louisville-Jefferson County Metropolitan Sewer District	102,952	-	-	-	-	85,162	17,790	219,682	74,660
LOUISIANA									
Calcasieu Parish - Lake Charles Harbor and Terminal District	43,173	13,711	-	13,621	1,439	14,922	13,101	59,161	16,218
Lafayette Parish - Louisiana Energy and Power Authority	59,207	-	-	-	-	57,553	1,654	59,936	52,368
Orleans Parish - Regional Transit Authority	98,225	13,067	10,435	2,582	47,498	34,916	2,744	112,741	94,340
MARYLAND									
Baltimore City Area:									
Baltimore City Housing Authority	190,542	147,496	124,619	15,824	-	41,648	1,398	225,203	177,882
Northeast Maryland Waste Disposal Authority	69,573	57,293	-	-	-	871	11,409	57,948	37,361
MASSACHUSETTS									
Essex County - South Essex Sewerage District	39,459	11,694	-	11,694	-	255	27,510	29,254	11,979
Hampden County - Massachusetts Municipal Wholesale Electric Company	247,503	-	-	-	-	232,094	15,409	200,743	120,284
Suffolk County:									
Boston Housing Authority	235,444	196,632	167,025	29,607	-	36,685	2,127	244,356	164,939
Massachusetts Bay Transit Authority	1,311,572	762,851	99,750	663,101	-	259,792	288,929	1,289,632	660,378
MICHIGAN									
Kent County - Michigan Public Power Agency	128,074	-	-	-	-	119,916	8,158	108,446	85,094
Wayne County - Greater Detroit Resource Recovery Authority	127,414	86,195	-	-	-	18,922	22,297	85,399	52,232
MINNESOTA									
Big Stone County - Western Minnesota Municipal Power Agency	50,432	-	-	-	-	45,348	5,084	38,547	21,828
Hennepin County - Minneapolis - St. Paul Housing Finance Authority	11,569	65	-	-	-	10	11,494	12,570	81
Lake of the Woods County - North Minnesota Municipal Power Agency	41,017	-	-	-	-	37,975	3,042	29,287	13,310
Mower County - Southern Minnesota Municipal Power Agency	141,091	-	-	-	-	134,656	6,435	152,810	68,456
Ramsey County:									
Minneapolis-St Paul Metropolitan Airports Commission	251,740	23,243	22,698	545	-	159,722	68,775	473,755	70,917
Metropolitan Council of The Twin Cities	464,633	103,251	28,161	73,549	101,919	244,655	14,808	528,985	358,576
MISSISSIPPI									
Harrison County - Harrison County Wastewater Management District	19,061	-	-	-	-	17,580	1,481	28,726	12,342
MISSOURI									
Clay County - Liberty Hospital District	108,774	-	-	-	645	103,981	4,148	83,546	72,690
St. Louis County - St Louis Regional Convention and Sports Complex	26,582	24,000	-	12,000	-	-	2,582	22,980	5,608
St Louis City Area:									
Bi State Development Agency	285,833	230,173	79,819	6,605	-	45,633	10,027	239,536	143,084
Metropolitan St Louis Sewer District	170,353	3,905	2,592	846	20,991	131,842	13,615	162,771	90,347

Table 5. Finances of Large Special District Governments: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

	Expenditure						Debt outstanding		Cash and securities
	Intergovernmental expenditure	Interest on debt	Employee retirement payments	Capital outlay		Exhibit: Salaries and wages	Total	Long term	
				Total	Construction				
	10	11	12	13	14	15	16	17	18
ILLINOIS - Con.									
Cook County: - Con.									
Metropolitan Commuter Rail Board	-	-	-	160,134	88,431	199,899	-	-	193,497
Metropolitan Pier and Exposition Authority	-	82,668	-	77,747	77,747	47,281	1,857,828	1,857,828	251,722
Metropolitan Water Reclamation of Greater Chicago	2,214	60,458	55,693	137,932	128,746	126,317	1,095,515	1,060,480	1,571,752
Northwest Suburban Municipal Joint Action	-	6,728	-	1,413	1,413	739	118,532	118,532	14,879
Pace Suburban BVS Board	-	-	-	-	-	46,334	-	-	-
Regional Transportation Authority	-	56,455	-	54,656	54,019	3,273	958,510	958,510	298,404
DuPage County:									
DuPage Water Service District	-	18,541	-	16,916	16,513	1,432	294,180	294,180	154,603
DuPage County - DuPage Water Commission	-	10,976	-	13,587	13,587	1,727	300,593	300,593	149,663
Lake County - Central Lake County Joint Action Water Agency	-	9,572	-	6,279	-	1,267	143,275	143,275	30,358
St Clair County - Metropolitan East Transit District	-	-	-	107	88	-	160,550	160,550	176,451
INDIANA									
Allen County - Ft. Wayne City Hospital Authority	-	12,356	-	-	-	-	171,950	171,950	171,950
Indianapolis City Area - Indiana Municipal Power Agency	-	23,750	-	10,262	10,262	1,929	441,295	441,295	113,285
KANSAS									
Johnson County - Johnson County Water District 1	-	7,052	-	24,520	13,338	13,378	127,310	127,310	81,835
KENTUCKY									
Jefferson County - Louisville-Jefferson County Metropolitan Sewer District	-	44,362	-	100,660	92,634	38,773	904,689	904,689	262,887
LOUISIANA									
Calcasieu Parish - Lake Charles Harbor and Terminal District	-	8,429	-	34,514	34,514	5,018	147,886	147,036	193,000
Lafayette Parish - Louisiana Energy and Power Authority	-	6,714	-	854	69	2,646	105,255	105,255	31,608
Orleans Parish - Regional Transit Authority	-	5,905	-	12,496	12,496	68,406	70,598	70,598	8,907
MARYLAND									
Baltimore City Area:									
Baltimore City Housing Authority	674	6,213	-	40,434	39,830	41,294	97,743	97,743	30,353
Northeast Maryland Waste Disposal Authority	151	20,210	-	226	-	463	329,385	329,385	60,505
MASSACHUSETTS									
Essex County - South Essex Sewerage District	-	10,902	-	6,373	6,044	3,187	190,945	190,945	28,966
Hampden County - Massachusetts Municipal Wholesale Electric Company	5,645	68,777	-	6,037	6,037	5,759	1,236,055	1,236,055	241,041
Suffolk County:									
Boston Housing Authority	341	5,433	-	73,643	72,738	38,663	93,664	77,749	55,112
Massachusetts Bay Transit Authority	-	196,885	91,456	340,913	322,894	283,000	3,806,481	3,646,481	2,307,893
MICHIGAN									
Kent County - Michigan Public Power Agency	-	21,438	-	1,914	1,914	616	386,340	386,340	158,089
Wayne County - Greater Detroit Resource Recovery Authority	-	32,976	-	191	191	6,000	455,310	455,310	185,723
MINNESOTA									
Big Stone County - Western Minnesota Municipal Power Agency	1,207	14,586	-	926	926	-	250,135	250,135	81,529
Hennepin County - Minneapolis - St. Paul Housing Finance Authority	-	12,489	-	-	-	-	289,634	289,634	273,565
Lake of the Woods County - North Minnesota Municipal Power Agency	-	15,977	-	-	-	73	324,945	324,945	57,866
Mower County - Southern Minnesota Municipal Power Agency	8,750	69,741	-	5,863	3,389	2,352	1,135,720	1,135,720	137,862
Ramsey County:									
Minneapolis-St Paul Metropolitan Airports Commission	-	47,587	-	355,251	350,689	34,497	984,130	984,130	489,389
Metropolitan Council of The Twin Cities	43,636	33,978	-	92,795	24,638	193,519	663,256	663,256	187,334
MISSISSIPPI									
Harrison County - Harrison County Wastewater Management District	-	5,429	-	10,955	10,955	306	101,622	99,445	24,305
MISSOURI									
Clay County - Liberty Hospital District	-	985	-	9,871	7,968	33,793	15,000	15,000	86,608
St. Louis County - St Louis Regional Convention and Sports Complex	-	15,324	-	2,048	2,031	393	251,760	251,760	124,370
St Louis City Area:									
Bi State Development Agency	-	515	-	95,937	-	73,138	6,928	6,928	121,810
Metropolitan St Louis Sewer District	-	480	-	71,944	67,495	51,918	5,845	5,845	216,946

Table 5. Finances of Large Special District Governments: 1999-2000 - Con.

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Name of District	Revenue								Current operation
	Intergovernmental				Taxes	Charges -- general and utility	Other revenue	Total	
	Total	Total	Federal	State					
1	2	3	4	5	6	7	8	9	
NEBRASKA									
Douglas County:									
Metropolitan Utilities District	180,286	1,579	-	48	1,785	160,428	16,494	166,730	139,625
Omaha Public Power District	599,952	-	-	-	-	523,730	76,222	643,485	387,251
Platte County - Nebraska Public Power District	626,666	-	-	-	-	600,628	26,038	604,038	369,585
NEVADA									
Clark County - Southern Nevada Water Authority	221,093	87,097	-	-	49,776	68,123	16,097	345,370	36,290
Washoe County - Washoe County Airport Authority	63,688	17,657	17,212	410	8,261	36,285	1,485	63,373	20,237
NEW JERSEY									
Atlantic County - Atlantic County Utilities Authority	45,346	-	-	-	-	42,990	2,356	36,797	27,083
Bergen County - Bergen County Utilities Authority	100,239	25,000	-	25,000	-	67,125	8,114	93,745	78,650
Camden County:									
Camden County Municipal Utilities Authority	94,485	-	-	-	-	71,012	23,473	73,189	22,754
Delaware River Port Authority	160,724	8,316	8,316	-	-	138,200	14,208	205,622	87,938
Cape May County - Cape May County Municipal Utilities Authority	40,708	24,639	-	69	-	11,081	4,988	31,482	17,133
Essex County:									
Essex County Improvement Authority	16,327	280	-	-	-	4,342	11,705	33,363	4,224
Passaic Valley Sewerage Commission	149,648	143,938	-	-	-	-	5,710	116,656	97,047
Hudson County - Hudson County Improvement Authority	46,787	11,913	-	2,204	-	28,282	6,592	53,412	32,788
Mercer County - Mercer County Improvement Authority	46,140	15,246	-	40	-	29,581	1,313	56,748	28,755
Middlesex County - Middlesex County Utilities Authority	47,387	-	-	-	-	42,982	4,405	41,300	30,324
Monmouth County - Monmouth County Improvement Authority	10,754	-	-	-	-	-	10,754	17,561	143
Ocean County - Ocean County Utilities Authority	64,126	56,695	690	-	-	941	6,490	53,419	23,578
Union County:									
Union County Improvement Authority	5,595	5,399	-	-	-	184	12	5,450	159
Union County Utilities Authority	63,796	-	-	-	-	23,845	39,951	45,036	22,362
NEW YORK									
Nassau County - Long Island Power Authority	2,328,434	-	-	-	-	2,278,978	49,456	2,267,376	1,593,714
New York City Area - Port Authority of New York and New Jersey	2,892,896	37,428	37,428	-	-	2,614,364	241,104	3,129,937	1,537,812
NORTH CAROLINA									
Forsyth County - Forsyth Soil and Water Conservation District	366,083	364,985	201,075	148,910	-	1,098	-	82,615	82,213
Guilford County - Piedmont Triad Airport Authority	31,474	4,790	4,554	236	-	22,652	4,032	41,404	8,346
Mecklenburg County - Charlotte-Mecklenburg Hospital Authority	1,079,282	29,183	5,630	7,585	-	857,822	192,277	986,846	905,627
Wake County:									
Eastern North Carolina Municipal Power Agency	485,818	-	-	-	-	445,358	40,460	439,231	226,147
North Carolina Municipal Power Agency 1	404,731	-	-	-	-	345,907	58,824	341,961	215,925
Raleigh - Durham Airport Authority	48,404	1,713	863	800	-	44,138	2,553	77,202	30,996
OHIO									
Cuyahoga County:									
Cuyahoga Metropolitan Housing Authority	137,540	123,334	123,334	-	-	12,341	1,865	143,633	100,874
Greater Cleveland Regional Transportation	239,324	41,019	27,235	13,784	151,406	43,645	3,254	208,925	169,738
Northeast Ohio Regional Sewer District	151,914	3,486	3,486	-	-	133,431	14,997	160,944	57,837
Franklin County - Central Ohio Solid Waste Authority	27,424	256	-	256	-	25,594	1,574	21,200	12,991
Lucas County - Toledo-Lucas County Port Authority	60,711	13,366	13,366	-	2,274	32,964	12,107	50,061	23,846
Summit County - Akron-Bath-Copley Joint Township Hospital	20,741	-	-	-	-	-	20,741	20,741	-
OREGON									
Klamath County - Klamath Falls Intercommunity Hospital	100,314	-	-	-	-	99,902	412	101,867	97,944
Multnomah County:									
Metropolitan Service District	164,861	13,117	5,198	939	32,138	103,185	16,421	161,368	112,272
Port of Portland	233,073	2,890	2,890	-	6,142	187,572	36,469	311,507	126,758
Tri-County Metropolitan District	341,183	108,068	43,184	397	159,125	56,713	17,277	364,868	226,318

Table 5. Finances of Large Special District Governments: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

	Expenditure						Debt outstanding		Cash and securities
	Intergovernmental expenditure	Interest on debt	Employee retirement payments	Capital outlay		Exhibit: Salaries and wages	Total	Long term	
				Total	Construction				
	10	11	12	13	14	15	16	17	18
NEBRASKA									
Douglas County:									
Metropolitan Utilities District	2,670	-	-	24,435	19,540	34,247	-	-	114,096
Omaha Public Power District	16,852	38,700	23,595	177,087	177,087	129,986	832,650	832,650	805,705
Platte County - Nebraska Public Power District	6,102	73,063	-	155,288	139,438	112,910	1,451,185	1,451,185	466,935
NEVADA									
Clark County - Southern Nevada Water Authority	-	55,798	-	253,282	253,282	13,196	1,254,146	1,004,146	244,453
Washoe County - Washoe County Airport Authority	310	8,487	-	34,339	13,349	10,280	131,934	131,934	50,852
NEW JERSEY									
Atlantic County - Atlantic County Utilities Authority	-	9,714	-	-	-	11,349	166,610	159,748	40,856
Bergen County - Bergen County Utilities Authority	-	15,095	-	-	-	15,470	226,534	226,534	92,573
Camden County:									
Camden County Municipal Utilities Authority	-	45,380	-	5,055	2,628	9,141	736,195	736,195	299,974
Delaware River Port Authority	2,580	37,991	-	77,113	77,113	52,339	1,388,912	1,388,912	1,069,114
Cape May County - Cape May County Municipal Utilities Authority	1,388	10,985	-	1,976	57	5,817	208,558	208,558	86,150
Essex County:									
Essex County Improvement Authority	-	28,673	-	466	-	1,022	521,693	521,693	150,480
Passaic Valley Sewerage Commission	1,000	9,609	-	9,000	6,000	29,869	161,573	161,573	88,013
Hudson County - Hudson County Improvement Authority	-	20,624	-	-	-	1,412	384,474	384,474	124,636
Mercer County - Mercer County Improvement Authority	-	27,993	-	-	-	1,705	494,991	494,991	184,385
Middlesex County - Middlesex County Utilities Authority	-	8,289	-	2,687	469	7,536	170,959	170,959	71,261
Monmouth County - Monmouth County Improvement Authority	-	17,418	-	-	-	9	389,900	389,900	283,819
Ocean County - Ocean County Utilities Authority	-	17,729	-	12,112	12,112	9,856	288,214	288,214	122,747
Union County:									
Union County Improvement Authority	254	5,037	-	-	-	-	100,313	100,313	354
Union County - Union County Utilities Authority	-	22,674	-	-	-	720	319,902	319,902	75,750
NEW YORK									
Nassau County - Long Island Power Authority	244,767	315,374	-	113,521	113,071	3,511	7,176,554	7,176,554	530,410
New York City Area - Port Authority of New York and New Jersey	133,452	512,618	-	946,055	946,055	432,481	7,692,832	7,353,247	4,287,855
NORTH CAROLINA									
Forsyth County - Forsyth Soil and Water Conservation District	-	-	-	402	-	45,636	-	-	-
Guilford County - Piedmont Triad Airport Authority	-	5,558	-	27,500	-	1,800	112,296	112,296	72,680
Mecklenburg County - Charlotte-Mecklenburg Hospital Authority	-	23,559	-	57,660	31,526	500,976	461,359	461,359	366,802
Wake County:									
Eastern North Carolina Municipal Power Agency	-	199,682	-	13,402	13,351	-	3,437,315	3,437,315	761,743
North Carolina Municipal Power Agency 1	-	124,004	-	2,032	1,994	-	2,327,167	2,327,167	968,980
Raleigh - Durham Airport Authority	-	7,052	-	39,154	39,038	6,400	151,118	151,118	50,870
OHIO									
Cuyahoga County:									
Cuyahoga Metropolitan Housing Authority	-	431	-	42,328	42,328	21,103	7,154	7,154	25,438
Greater Cleveland Regional Transportation	-	5,891	-	33,296	16,648	108,279	101,865	101,865	52,938
Northeast Ohio Regional Sewer District	4,947	17,166	-	80,994	79,746	23,663	346,499	328,328	281,657
Franklin County - Central Ohio Solid Waste Authority	-	6,863	-	1,346	719	2,685	159,325	159,325	20,404
Lucas County - Toledo-Lucas County Port Authority	-	12,849	-	13,366	13,366	4,707	151,715	151,715	78,631
Summit County - Akron-Bath-Copley Joint Township Hospital	-	20,741	-	-	-	-	291,606	291,606	291,606
OREGON									
Klamath County - Klamath Falls Intercommunity Hospital	-	750	-	3,173	866	33,475	23,280	22,376	13,562
Multnomah County:									
Metropolitan Service District	984	14,201	-	33,911	8,549	34,395	249,135	249,135	208,192
Port of Portland	-	37,777	-	146,972	146,972	40,673	830,384	830,384	446,814
Tri-County Metropolitan District	-	10,599	-	127,951	103,986	93,324	181,498	181,498	126,200

Table 5. Finances of Large Special District Governments: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Name of District	Revenue							Total	Current operation
	Intergovernmental				Taxes	Charges -- general and utility	Other revenue		
	Total	Federal	State						
1	2	3	4	5	6	7	8	9	
PENNSYLVANIA									
Allegheny County:									
Allegheny County Hospital Development Authority	122,100	-	-	-	-	-	122,100	122,100	-
Allegheny County Industrial Development Authority	14,242	-	-	-	-	-	14,242	14,242	-
Allegheny County Port Authority	335,531	267,607	75,475	167,812	-	50,261	17,663	302,184	195,495
Allegheny County Residential Finance Authority	7,444	-	-	-	-	-	7,444	7,444	-
Allegheny County Sanitary Authority	55,690	4,000	-	4,000	-	48,500	3,190	58,916	34,297
Pittsburgh Water and Sewer Authority	63,904	-	-	-	-	59,319	4,585	59,126	23,765
Pittsburgh-Allegheny County Public Auditorium Authority	40,225	8,069	-	-	10,003	5,037	17,116	241,522	7,024
Beaver County:									
Beaver County Hospital Authority	8,167	-	-	-	-	-	8,167	8,167	-
Beaver County Industrial Development Authority	4,580	-	-	-	-	209	4,371	4,532	161
Pennsylvania Finance Authority	18,294	-	-	-	-	-	18,294	18,294	-
Pennsylvania Pooled Finance Authority	20,581	3,227	-	-	-	-	17,354	17,565	211
Berks County:									
Berks County Industrial Development Authority	14,620	-	-	-	-	76	14,544	14,682	138
Berks County Municipal Authority	12,226	-	-	-	-	-	12,226	12,249	90
Bradford County - Sayre Health Care Facilities Authority	22,149	-	-	-	-	-	22,149	22,149	-
Bucks County:									
Bucks County Water and Sewer Authority	37,493	819	-	819	-	32,905	3,769	62,720	17,029
Quakertown General Authority	7,321	-	-	-	-	189	7,132	7,155	23
St. Mary Hospital Authority	9,092	-	-	-	-	-	9,092	9,092	-
Butler County:									
Butler County Hospital Authority	7,711	-	-	-	-	-	7,711	7,711	-
Butler County Industrial Development Authority	9,894	-	-	-	-	-	9,894	9,894	-
Cambria County - Cambria County Industrial Development Authority	17,139	-	-	-	-	-	17,139	17,139	-
Chester County:									
Chester County Health and Education Facilities Authority	7,949	-	-	-	-	-	7,949	7,949	-
Chester County Industrial Development Authority	12,845	-	-	-	-	123	12,722	12,869	147
Dauphin County:									
Dauphin County General Authority	48,949	-	-	-	-	-	48,949	48,949	-
Harrisburg Authority	33,803	-	-	-	-	28,837	4,966	33,940	17,057
Delaware County:									
Delaware County Authority	43,317	-	-	-	-	168	43,149	43,317	168
Delaware County Industrial Development Authority	32,979	-	-	-	-	-	32,979	32,979	-
Delaware Valley Regional Finance Authority	61,653	-	-	-	-	-	61,653	61,653	-
Erie County - Erie County Hospital Authority	10,443	-	-	-	-	-	10,443	10,443	-
Lackawanna County - Scranton-Lackawanna Health and Welfare Authority	18,661	-	-	-	-	-	18,661	18,661	-
Lancaster County:									
Lancaster County Hospital Authority	17,388	-	-	-	-	-	17,388	17,366	-
Lancaster County Solid Waste Management Authority	48,589	103	-	103	-	45,928	2,558	37,465	23,750
Lehigh County -									
Emmaus General Authority	43,500	-	-	-	-	-	43,500	43,500	-
Lehigh County Industrial Development Authority	33,878	-	-	-	-	-	33,878	33,878	-
Luzerne County - Northeastern Pennsylvania Hospital Authority	23,780	-	-	-	-	-	23,780	22,865	-
Lycoming County - Lycoming County Authority	8,389	-	-	-	-	-	8,389	8,389	-
Montgomery County - Montgomery County Higher Education and Health Authority	39,591	-	-	-	-	-	39,591	39,591	-
Montour County - Geisinger Medical Center Authority	14,566	-	-	-	-	-	14,566	14,566	-
Northampton County Higher Education Authority	2,269	-	-	-	-	-	2,269	12,109	-
Philadelphia City Area:									
Pennsylvania Convention Center Authority	44,109	29,171	-	-	-	11,792	3,146	57,271	21,592
Philadelphia Hospital and Higher Education Facilities Authority	90,934	-	-	-	-	-	90,934	90,934	-
Philadelphia Housing Authority	381,882	359,740	358,073	1,067	-	18,219	3,923	343,669	188,521
Philadelphia Industrial Development Authority	83,809	-	-	-	-	-	83,809	83,809	-
Philadelphia Municipal Authority	59,724	24,858	-	24,858	-	-	34,866	29,746	9,815
Philadelphia Parking Authority	111,296	-	-	-	-	95,126	16,170	90,288	48,082
Southeastern Pennsylvania Transportation Authority	1,064,610	737,153	320,322	350,439	-	310,682	16,775	995,525	671,251
Schuylkill County - Schuylkill County Industrial Development Authority	9,211	-	-	-	-	25	9,186	9,174	45
Venango County - Venango Industrial Development Authority	8,654	-	-	-	-	-	8,654	8,654	-

Table 5. Finances of Large Special District Governments: 1999-2000 - Con.

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	Expenditure						Debt outstanding		Cash and securities
	Intergovernmental expenditure	Interest on debt	Employee retirement payments	Capital outlay		Exhibit: Salaries and wages	Total	Long term	
				Total	Construction				
	10	11	12	13	14	15	16	17	18
PENNSYLVANIA									
Allegheny County:									
Allegheny County Hospital Development Authority	-	122,100	-	-	-	-	2,155,365	2,155,365	2,155,365
Allegheny County Industrial Development Authority	-	14,242	-	-	-	-	251,360	251,360	251,360
Allegheny County Port Authority	-	1,496	-	105,193	72,874	124,459	32,126	-	413,547
Allegheny County Residential Finance Authority	-	7,444	-	-	-	-	123,128	123,128	123,128
Allegheny County Sanitary Authority	-	24,619	-	-	-	13,711	401,424	401,424	55,033
Pittsburgh Water and Sewer Authority	-	21,324	-	14,037	14,037	7,901	482,074	482,074	180,560
Pittsburgh-Allegheny County Public Auditorium Authority	1,931	15,182	-	217,385	217,385	3,377	436,115	436,115	185,847
Beaver County:									
Beaver County Hospital Authority	-	8,167	-	-	-	-	150,503	150,503	150,503
Beaver County Industrial Development Authority	-	4,371	-	-	-	31	327,301	327,301	328,193
Pennsylvania Finance Authority	-	18,294	-	-	-	-	304,574	304,574	304,574
Beaver County - Pennsylvania Pooled Finance Authority	-	17,354	-	-	-	-	248,554	248,554	249,998
Berks County:									
Berks County - Berks County Industrial Development Authority	-	14,544	-	-	-	29	221,573	221,573	221,573
Berks County Municipal Authority	-	12,159	-	-	-	18	202,310	202,310	202,746
Bradford County - Sayre Health Care Facilities Authority									
	-	22,149	-	-	-	-	360,682	360,682	360,682
Bucks County:									
Bucks County Water and Sewer Authority	-	6,111	-	39,580	5,074	3,150	179,420	179,420	54,886
Quakertown General Authority	-	7,132	-	-	-	5	110,855	110,855	110,855
St. Mary Hospital Authority	-	9,092	-	-	-	-	121,530	121,530	121,530
Butler County:									
Butler County Hospital Authority	-	7,711	-	-	-	-	117,535	117,535	119,735
Butler County Industrial Development Authority	-	9,894	-	-	-	-	158,376	158,376	158,376
Cambria County - Cambria County Industrial Development Authority									
	-	17,139	-	-	-	-	248,198	248,198	248,198
Chester County:									
Chester County Health and Education Facilities Authority	-	7,949	-	-	-	-	130,472	130,472	130,472
Chester County Industrial Development Authority	-	12,722	-	-	-	-	197,138	197,138	198,236
Dauphin County:									
Dauphin County General Authority	-	48,949	-	-	-	-	803,419	802,819	802,819
Harrisburg Authority	-	16,883	-	-	-	115	332,329	332,329	148,045
Delaware County:									
Delaware County Authority	-	43,149	-	-	-	42	727,705	727,705	728,055
Delaware County Industrial Development Authority	-	32,979	-	-	-	-	569,936	569,936	569,936
Delaware Valley Regional Finance Authority	-	61,653	-	-	-	-	719,145	719,145	719,145
Erie County - Erie County Hospital Authority									
	-	10,443	-	-	-	-	190,764	190,764	190,764
Lackawanna County - Scranton-Lackawanna Health and Welfare Authority									
	-	18,661	-	-	-	-	301,071	301,071	301,071
Lancaster County:									
Lancaster County Hospital Authority	-	17,366	-	-	-	-	305,558	305,558	305,638
Lancaster County Solid Waste Management Authority	-	7,823	-	5,892	-	2,973	142,605	142,605	67,350
Lehigh County -									
Emmaus General Authority	-	43,500	-	-	-	-	625,000	625,000	625,000
Lehigh County Industrial Development Authority	-	33,878	-	-	-	-	564,605	564,605	564,605
Luzerne County - Northeastern Pennsylvania Hospital Authority									
	-	22,865	-	-	-	-	350,311	350,311	350,382
Lycoming County - Lycoming County Authority									
	-	8,389	-	-	-	-	134,294	134,294	134,294
Montgomery County - Montgomery County Higher Education and Health Authority									
	-	39,591	-	-	-	-	655,853	655,853	655,853
Montour County - Geisinger Medical Center Authority									
	-	14,566	-	-	-	-	240,646	240,646	240,646
Northampton County Higher Education Authority									
	-	12,109	-	-	-	-	206,750	206,750	37,781
Philadelphia City Area:									
Pennsylvania Convention Center Authority	17,399	18,172	-	108	-	4,068	267,710	267,710	127,739
Philadelphia Hospital and Higher Education Facilities Authority	-	90,934	-	-	-	-	1,486,598	1,486,598	1,486,598
Philadelphia Housing Authority	22,616	7,532	-	125,000	125,000	70,864	124,806	124,806	83,645
Philadelphia Industrial Development Authority	-	83,809	-	-	-	-	2,699,513	2,699,513	2,699,513
Philadelphia Municipal Authority	-	19,931	-	-	-	108	362,114	362,114	375,271
Philadelphia Parking Authority	35,693	6,513	-	-	-	24,041	353,790	353,790	269,500
Southeastern Pennsylvania Transportation Authority	-	25,424	-	298,850	194,969	572,272	478,680	478,680	321,203
Schuylkill County - Schuylkill County Industrial Development Authority									
	-	9,129	-	-	-	-	127,660	127,660	127,660
Venango County - Venango Industrial Development Authority									
	-	8,654	-	-	-	-	143,881	143,881	143,881

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Name of District	Revenue							Total	Current operation
	Intergovernmental				Taxes	Charges -- general and utility	Other revenue		
	Total	Total	Federal	State					
1	2	3	4	5	6	7	8	9	
PENNSYLVANIA - Con.									
Washington County - Washington County Hospital Authority	9,686	-	-	-	-	-	9,686	9,686	-
Westmoreland County Municipal Authority	42,516	-	-	-	-	39,337	3,179	43,708	28,900
York County:									
York County Hospital Authority	9,264	-	-	-	-	-	9,264	9,264	-
York County Industrial Development Authority	9,604	-	-	-	-	-	9,604	9,604	-
SOUTH CAROLINA									
Cherokee County - Piedmont Municipal Power Agency	167,348	-	-	-	-	139,027	28,321	154,942	75,404
Greenville County - Greenville Hospital System District	540,781	-	-	-	-	524,618	16,163	549,920	482,912
Horry County - Grand Strand Water and Sewer Authority	44,341	966	966	-	-	26,268	17,107	55,576	11,005
Lexington County - Lexington County Health Services District	122,750	41,243	36,897	4,346	-	74,878	6,629	143,022	99,599
TENNESSEE									
Davidson County:									
Metropolitan Development and Housing Agency	171,729	153,011	56,022	1,051	-	11,452	7,266	185,124	80,009
Metropolitan Nashville Airport Authority	76,497	8,705	7,011	1,694	-	63,998	3,794	82,873	28,469
Shelby County - Memphis-Shelby County Airport Authority	96,660	14,213	12,268	1,945	-	63,205	19,242	195,186	38,172
TEXAS									
Bexar County:									
Bexar Metropolitan Water District	29,171	2,573	-	2,573	-	23,223	3,375	66,278	16,532
San Antonio Housing Authority	236,145	225,873	225,873	-	-	9,891	381	159,875	79,369
Via Metro Transit Authority	87,191	66,766	3,128	63,638	-	16,222	4,203	123,304	89,620
Cameron County - Southmost Regional Water District	79,577	-	-	-	-	76,881	2,696	66,183	52,264
Clay County - Red River Authority of Texas	15,351	-	-	-	-	2,884	12,467	15,524	2,374
Collin County - North Texas Municipal Water District	93,435	-	-	-	-	86,202	7,233	89,849	32,799
Dallas County:									
Dallas Area Rapid Transit Authority	401,799	-	-	-	332,657	36,677	32,465	530,366	253,343
Dallas City Housing Authority	114,144	105,647	105,647	-	-	7,374	1,123	114,822	92,965
Dallas County Utility and Reclamation District	26,891	2,914	-	-	20,450	3,033	494	19,522	7,048
Ector County - Ector County Hospital District	155,555	24,842	-	24,842	10,464	114,268	5,981	153,532	138,573
Frio County - Nuecus River Authority	18,725	7,493	-	-	-	100	11,132	20,561	1,046
Harris County:									
Gulf Coast Waste Disposal Authority	133,826	68	-	-	-	40,766	92,992	132,286	36,546
Houston City Housing Authority	116,811	110,239	110,187	52	-	4,936	1,636	116,524	77,001
Houston Port Authority	134,354	-	-	-	29,142	96,733	8,479	131,003	41,220
Metropolitan Transit Authority	493,434	103,204	71,954	31,250	333,461	47,792	8,977	481,730	230,796
Northeast Hospital Authority	104,082	-	-	-	-	102,421	1,661	101,524	95,893
Southeast Texas Housing Finance Commission	34,295	-	-	-	-	1,668	32,627	34,057	1,707
Tomball Hospital Authority	86,393	-	-	-	-	80,200	6,193	88,644	83,119
Howard County - Colorado River Municipal Water District	29,886	8,307	-	408	-	20,165	1,414	22,577	11,968
Jefferson County:									
Lower Neches Valley Authority	28,531	-	-	-	-	7,505	21,026	26,065	4,938
Port of Port Arthur Navigation District	20,451	-	-	-	3,773	1,496	15,182	36,695	2,678
McLennan County - Brazos River Authority	199,641	11,368	-	-	-	21,962	166,311	191,264	17,226
Midland County - Midland Memorial Hospital	124,932	20,303	-	20,303	7,309	92,205	5,115	118,119	110,745
Orange County - Sabine River Authority of Texas	56,512	-	-	-	-	21,592	34,920	48,244	9,255
Polk County - Sam Rayburn Municipal Power Agency	45,160	-	-	-	-	41,556	3,604	37,212	20,328
Potter County - Panhandle Regional Housing Development Authority	7,705	-	-	-	-	-	7,705	7,705	-
Tarrant County:									
Tarrant County Hospital Authority	23,311	-	-	-	-	-	23,311	23,311	-
Tarrant County Regional Water and Water Conservation District	64,639	-	-	-	3,600	53,640	7,399	47,434	22,859
Texas Municipal Power Agency	188,443	-	-	-	-	177,676	10,767	156,820	73,707
Travis County:									
Capital Metropolitan Transit Authority	131,202	8,768	8,768	-	107,134	9,534	5,766	103,047	73,295
Lower Colorado River Authority	537,806	2,717	1,450	1,267	-	520,126	14,963	597,033	344,071
Walker County - Trinity River Authority	118,625	517	-	517	-	106,834	11,274	118,434	43,269

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	Intergovernmental expenditure	Interest on debt	Employee retirement payments	Capital outlay		Exhibit: Salaries and wages	Total	Long term	
				Total	Construction				
	10	11	12	13	14	15	16	17	18
PENNSYLVANIA - Con.									
Washington County - Washington County Hospital Authority	-	9,686	-	-	-	-	154,342	154,342	154,342
Westmoreland County Municipal Authority	-	10,533	-	4,275	4,275	11,560	170,614	170,614	44,864
York County:									
York County Hospital Authority	-	9,264	-	-	-	-	142,495	142,495	142,495
York County Industrial Development Authority	-	9,604	-	-	-	-	136,262	136,262	136,262
SOUTH CAROLINA									
Cherokee County - Piedmont Municipal Power Agency	4,612	72,827	-	2,099	2,099	1,019	1,323,629	1,323,629	452,859
Greenville County - Greenville Hospital System District	-	13,926	-	53,082	-	273,468	264,380	264,380	18,414
Horry County - Grand Strand Water and Sewer Authority	-	5,054	-	39,517	39,517	4,611	107,621	102,963	52,598
Lexington County - Lexington County Health Services District	-	4,852	-	38,571	14,566	46,468	187,752	184,994	62,739
TENNESSEE									
Davidson County:									
Metropolitan Development and Housing Agency	49	4,007	-	101,059	92,915	11,909	66,608	66,608	40,052
Metropolitan Nashville Airport Authority	-	18,209	1,045	35,150	35,150	14,557	340,055	340,055	110,208
Shelby County - Memphis-Shelby County Airport Authority	-	26,437	-	130,577	130,577	13,624	802,160	802,160	255,388
TEXAS									
Bexar County:									
Bexar Metropolitan Water District	-	7,050	-	42,696	39,432	7,178	186,993	186,993	18,887
San Antonio Housing Authority	-	1,596	-	78,910	78,749	17,600	40,347	40,347	28,518
Via Metro Transit Authority	126	-	-	33,558	8,004	47,148	-	-	82,916
Cameron County - Southmost Regional Water District	3,165	10,754	-	-	-	11,422	196,610	161,989	48,613
Clay County - Red River Authority of Texas	-	12,737	-	413	-	582	183,564	183,564	179,226
Collin County - North Texas Municipal Water District	-	12,040	-	45,010	40,396	10,911	238,372	238,372	113,511
Dallas County:									
Dallas Area Rapid Transit Authority	20,703	7,225	7,564	241,531	130,229	99,163	390,000	230,000	503,857
Dallas City Housing Authority	194	2,769	-	18,894	17,319	11,791	44,910	44,910	15,521
Dallas County Utility and Reclamation District	-	8,874	-	3,600	3,553	1,043	143,373	143,373	8,618
Ector County - Ector County Hospital District	-	2,126	-	12,833	2,176	50,972	29,778	29,778	97,277
Frio County - Nuecus River Authority	-	17,465	-	2,050	2,022	281	277,825	277,825	158,148
Harris County:									
Gulf Coast Waste Disposal Authority	-	93,355	-	2,385	1,612	10,167	1,341,591	1,341,591	1,342,403
Houston City Housing Authority	-	701	-	38,822	38,822	7,726	11,485	11,485	29,550
Houston Port Authority	904	15,966	-	72,913	66,350	21,982	291,718	291,718	258,825
Metropolitan Transit Authority	-	-	-	250,934	250,934	136,828	-	-	224,407
Northeast Hospital Authority	-	3,480	-	2,151	9	43,972	59,450	59,450	23,897
Southeast Texas Housing Finance Commission	-	32,350	-	-	-	422	461,096	461,096	463,756
Tomball Hospital Authority	-	5,525	-	-	-	35,347	135,566	135,566	115,146
Howard County - Colorado River Municipal Water District	-	9,923	-	686	-	1,832	181,680	181,680	29,786
Jefferson County:									
Lower Neches Valley Authority	-	20,129	-	998	580	2,431	304,550	304,550	318,183
Port of Port Arthur Navigation District	-	15,656	-	18,361	17,899	640	320,385	320,385	306,042
McLennan County - Brazos River Authority	-	171,093	-	2,945	1,999	9,007	2,493,356	2,493,356	2,368,829
Midland County - Midland Memorial Hospital	-	2,484	-	4,890	2,513	42,459	48,138	48,138	52,418
Orange County - Sabine River Authority of Texas	-	37,443	-	1,546	1,462	3,858	551,377	551,377	501,320
Polk County - Sam Rayburn Municipal Power Agency	-	14,301	-	2,583	2,373	91	231,223	226,258	95,008
Potter County - Panhandle Regional Housing Development Authority	-	7,705	-	-	-	-	100,284	100,284	100,284
Tarrant County:									
Tarrant County Hospital Authority	-	23,311	-	-	-	-	230,757	230,757	230,757
Tarrant County Regional Water and Water Conservation District	-	19,913	-	4,662	4,259	5,406	391,485	391,485	105,342
Texas Municipal Power Agency	965	78,525	-	3,623	92	18,427	1,233,841	1,233,841	157,424
Travis County:									
Capital Metropolitan Transit Authority	6,872	-	-	22,880	4,178	30,815	-	-	137,963
Lower Colorado River Authority	-	79,265	-	173,697	151,159	111,155	1,086,706	1,086,706	104,895
Walker County - Trinity River Authority	2,009	43,413	-	29,743	29,075	11,530	746,519	746,519	285,889

Table 5. Finances of Large Special District Governments: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

Name of District	Revenue							Total	Current operation
	Intergovernmental				Taxes	Charges -- general and utility	Other revenue		
	Total	Total	Federal	State					
1	2	3	4	5	6	7	8	9	
UTAH									
Salt Lake County:									
Intermountain Power Agency	630,794	-	-	-	-	594,409	36,385	522,456	262,658
Utah Associated Municipal Power System	91,992	-	-	-	-	89,278	2,714	82,425	73,219
Utah Transit Authority	157,495	137,911	78,612	740	-	14,365	5,219	184,041	79,412
Utah Water Finance Authority	1,824	-	-	-	-	-	1,824	6,073	1
Utah County - Central Utah Water Conservancy District	64,748	26,076	26,076	-	23,823	5,954	8,895	68,389	53,781
VIRGINIA									
Arlington County:									
Metropolitan Washington Airports Authority	392,648	8,359	6,445	1,914	-	314,746	69,543	436,194	171,157
Northern Virginia Transportation Commission	136,561	123,559	17,035	99,931	-	9,126	3,876	135,812	25,836
Henrico County - Capital Region Airport Commission	46,752	5,287	2,394	2,893	-	33,463	8,002	49,950	16,340
Loudoun County - Loudoun County Sanitation Authority	33,473	-	-	-	-	21,969	11,504	26,219	6,752
Northampton County - Chesapeake Bay Bridge Tunnel District	41,673	881	-	881	-	36,972	3,820	23,119	8,679
Prince William County - Upper Occoquan Sewage Authority	45,528	24,383	-	-	-	11,420	9,725	84,389	12,069
Chesapeake City Area - Chesapeake Hospital Authority	140,579	-	-	-	-	133,869	6,710	147,859	127,784
Norfolk City Area - Southeastern Public Service Authority	55,105	-	-	-	-	51,014	4,091	58,325	37,924
Petersburg City Area - Petersburg City Hospital Authority	112,281	-	-	-	-	109,237	3,044	106,075	92,216
Richmond City Area - Richmond Metropolitan Authority	28,160	1,349	-	-	-	25,099	1,712	24,087	9,565
Virginia Beach City Area - Hampton Roads Sanitation District Commission	99,335	2,165	-	-	-	92,280	4,890	93,109	65,754
WASHINGTON									
Benton County - Washington Public Power Supply System	744,778	-	-	-	-	412,667	332,111	583,778	224,968
Chelan County - Chelan County Public Utility District	190,647	-	-	-	-	181,458	9,189	173,080	95,539
Clark County - Public Utility District 1 of Clark County	236,174	-	-	-	-	233,933	2,241	258,153	194,374
Cowlitz County - Public Utility District 1 of Cowlitz County	111,719	-	-	-	-	110,601	1,118	115,183	100,917
Douglas County - Douglas County Pub Utility District 1	61,383	-	-	-	-	57,344	4,039	49,900	32,953
Grant County - Grant County Public Utility District 2	187,055	-	-	-	-	174,735	12,320	169,824	100,806
King County:									
King County Hospital District 1	146,158	23,200	364	22,836	2,687	117,707	2,564	146,731	122,882
King County Hospital District 2	159,876	21,534	-	21,534	8,903	124,078	5,361	172,776	144,752
King County Housing Authority	71,145	42,536	38,415	4,121	-	23,443	5,166	68,646	51,313
Port of Seattle District	414,418	28,132	27,780	86	35,447	308,977	41,862	564,321	175,637
Seattle City Housing Authority	102,577	79,557	79,557	-	-	21,565	1,455	109,202	82,894
Lewis County - Lewis County Public Utility District 1	46,674	655	655	-	-	44,064	1,955	42,837	32,069
Pierce County - Port of Tacoma District	68,826	-	-	-	6,548	57,238	5,040	63,028	32,283
Snohomish County:									
Snohomish County Public Hospital District 2	97,629	-	-	-	3,439	89,650	4,540	101,390	93,559
Snohomish County Public Utility District 1	357,742	-	-	-	-	351,320	6,422	462,490	399,938
WISCONSIN									
Dane County - Wisconsin Public Power Incorporated	145,170	-	-	-	-	141,709	3,461	137,813	123,158
Milwaukee County:									
Milwaukee Metropolitan Sewer District	134,654	45,786	293	560	70,720	6,568	11,580	134,338	52,244
Wisconsin Center District	20,876	-	-	-	12,201	8,025	650	20,121	12,617

Table 5. Finances of Large Special District Governments: 1999-2000 - Con.

(Amounts in thousands. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding)

	Expenditure						Debt outstanding		Cash and securities
	Intergovernmental expenditure	Interest on debt	Employee retirement payments	Capital outlay		Exhibit: Salaries and wages	Total	Long term	
				Total	Construction				
	10	11	12	13	14	15	16	17	18
UTAH									
Salt Lake County:									
Intermountain Power Agency	25,892	233,906	-	-	-	126,076	3,310,444	2,924,244	783,664
Utah Associated Municipal Power System	687	7,821	-	698	468	1,682	132,466	132,466	16,312
Utah Transit Authority	290	9,095	-	95,244	54,790	63,027	92,050	92,050	105,551
Utah Water Finance Authority	-	6,072	-	-	-	-	166,300	166,300	65,132
Utah County - Central Utah Water Conservancy District	-	8,179	-	6,429	6,429	3,769	188,249	188,249	140,166
VIRGINIA									
Arlington County:									
Metropolitan Washington Airports Authority	-	100,184	-	164,853	159,841	74,190	1,668,553	1,668,553	448,887
Northern Virginia Transportation Commission	87,913	5,587	-	16,476	-	2,088	93,832	93,832	83,325
Henrico County - Capital Region Airport Commission	-	4,934	-	28,676	26,671	8,045	103,991	103,991	139,386
Loudoun County - Loudoun County Sanitation Authority	4,864	7,048	-	7,555	7,186	4,413	143,684	143,684	206,855
Northampton County - Chesapeake Bay Bridge Tunnel District	-	13,648	-	792	-	5,060	250,695	250,695	84,101
Prince William County - Upper Occoquan Sewage Authority	-	19,496	-	52,824	51,767	7,961	360,613	360,613	160,446
Chesapeake City Area - Chesapeake Hospital Authority	-	3,356	-	16,719	11,230	55,370	65,497	65,497	54,003
Norfolk City Area - Southeastern Public Service Authority	-	12,523	-	7,878	-	12,948	220,306	220,306	54,273
Petersburg City Area - Petersburg City Hospital Authority	121	1,557	-	12,181	-	42,860	19,667	19,667	69,203
Richmond City Area - Richmond Metropolitan Authority	-	11,626	-	2,896	2,896	3,510	191,859	191,859	37,655
Virginia Beach City Area - Hampton Roads Sanitation District Commission	-	8,100	-	19,255	19,255	26,739	153,413	153,413	81,678
WASHINGTON									
Benton County - Washington Public Power Supply System	20,236	332,328	-	6,246	4,203	72,991	6,490,653	6,490,653	668,186
Chelan County - Chelan County Public Utility District	6,194	43,942	-	27,405	25,285	42,308	760,437	760,437	180,449
Clark County - Public Utility District 1 of Clark County	-	15,908	-	47,871	47,871	18,853	315,916	315,916	38,431
Cowlitz County - Public Utility District 1 of Cowlitz County	5,201	23	-	9,042	9,042	7,403	337	337	24,750
Douglas County - Douglas County Pub Utility District 1	-	9,252	-	7,695	7,695	9,440	193,910	193,910	69,657
Grant County - Grant County Public Utility District 2	-	27,723	-	41,295	41,291	41,632	487,242	487,242	251,179
King County:									
King County Hospital District 1	2,004	4,544	-	17,301	1,282	64,531	74,977	74,977	55,597
King County Hospital District 2	-	3,570	-	24,454	14,747	78,151	74,821	74,821	90,404
King County Housing Authority	-	9,068	-	8,265	-	10,391	164,117	164,117	38,868
Port of Seattle District	-	62,690	-	325,994	-	72,775	1,453,645	1,370,545	596,221
Seattle City Housing Authority	-	5,606	-	20,702	18,462	22,669	80,915	80,915	44,660
Lewis County - Lewis County Public Utility District 1	-	9,742	-	1,026	1,026	4,601	160,090	156,645	22,394
Pierce County - Port of Tacoma District	-	8,344	-	22,401	15,477	12,606	130,349	130,349	147,107
Snohomish County:									
Snohomish County Public Hospital District 2	-	2,365	-	5,466	1,224	45,258	49,115	47,720	18,375
Snohomish County Public Utility District 1	-	7,128	-	55,424	54,922	51,031	270,883	270,883	66,626
WISCONSIN									
Dane County - Wisconsin Public Power Incorporated	2,685	10,506	-	1,464	-	3,087	190,135	190,135	70,781
Milwaukee County:									
Milwaukee Metropolitan Sewer District	-	25,870	-	56,224	28,112	11,178	412,444	412,444	183,203
Wisconsin Center District	-	7,504	-	-	-	4,084	302,554	302,554	6,120

APPENDIX A.

Definitions of Selected Terms

Agency and Private Trust Transactions. Excluded from Census data on government finances because it involves receipt, holding, and disbursement of moneys by the government as agent or trustee for other governments or private persons, such as collection of local government taxes, collection of Federal income taxes and social security "taxes," receipt and return of guarantee deposits, and the like.

Air Transportation. Construction, maintenance, operation, and support of airport facilities.

Alcoholic Beverages. See *License Taxes* and *Sales and Gross Receipts Taxes*.

Assistance and Subsidies. Cash contributions and subsidies to persons and foreign governments, not in payments for goods or services or claims against the government. For local governments, this object category comprises only direct Cash Assistance payments to public welfare recipients. For States, it includes also veterans' bonuses and direct cash grants for tuition, scholarships, and aid to nonpublic education institutions. Major Federal subsidy payments are for veterans' benefits, agricultural support programs, and foreign aid.

Auxiliary Enterprises. State institutions of Higher Education. Dormitories, cafeterias, athletic contests, lunchroom, student activities, and other auxiliary activities of State institutions of higher education financed mainly by revenue from charges.

Benefits, Insurance Trusts. See *Insurance Trust Expenditure*.

Bond Funds. funds established to account for the proceeds of bond issues pending their disbursement.

Borrowing. Long-term debt incurred, other than to refund existing long-term debt, plus any net increase in short-term debt outstanding.

Capital Outlay. Direct expenditure for contract or force account construction of buildings, rounds, and other improvements, and purchase of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure. See *Construction and Equipment*.

Cash and Deposits. Cash on hand and demand and savings or time deposits.

Cash and Security Holdings. Cash and Deposits and governmental and private securities (bonds, notes, mortgages, corporate stocks, etc., including loans and other credit paper held by State loan and investment funds) except holdings of agency and private trust funds. Includes fund investments in securities issued by government concerned but does not include interfund loans, receivables, and the value of real property and other fixed assets.

Cash Assistance. Direct cash payments to beneficiaries of public welfare programs. See *Public*

Welfare

Categorical Assistance Programs. Old Age Assistance, Aid to Families with Dependent Children, Aid to Blind, Aid to Disabled, and Medical Assistance. See Public Welfare.

Charges and Miscellaneous General Revenue. General Revenue other than taxes and Intergovernmental Revenue.

Commercial Activities, N.E.C.. See *Miscellaneous Commercial Activities*.

Construction. Production of fixed works and structures additions, replacements, and major alterations, including planning and design of specific projects, site improvements, and provision of equipment and facilities that are integral parts of a structure. Includes contract construction, undertaken on a contract basis of private contractors, and force account construction, undertaken with direct use of material and labor by the government.

Contributions, Insurance Trust. Amounts derived from contributions, assessments, premiums, "taxes," etc., required of employers and employees for financing of compulsory or voluntary social insurance programs operated by the government. Any contributions by a government to a social insurance system if administers (either as employer contributions or for general financial support) are excluded from insurance trust revenue. However, such contributions are included in exhibit statistics on insurance trust system receipts.

Corporation Net Income Taxes. Taxes on net income of corporations and unincorporated businesses (when taxed separately from individual income). Includes distinctively imposed net income taxes on special kinds of corporations (e.g., financial institutions).

Correction. Confinement and correction of adults and minors convicted of offenses against the law, and pardon, probation, and parole activities.

Correctional Institutions. State prisons, reformatories, houses of correction, and other State institutions for the confinement and correction of convicted persons and juveniles. Includes only State-operated facilities; excludes cost of maintaining prisoners in institutions of other governments.

Current Charges. Amounts received from the public for performance of specific services benefiting the person charged, and from sales of commodities and services, except liquor store sales. Includes fees, assessments, and other reimbursements for current services, rents and sales derived from commodities or services furnished incident to the performance of particular functions, gross income of commercial activities, and the like. Excludes amounts received from other governments (see Intergovernmental Revenue) and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government or regulatory measures for the protection of the public.

Current Expenditure. All expenditures with the exception of Capital Outlay. Includes Current Operations, Assistance and Subsidies, interest on debt, and Insurance Benefits and Payments.

Current Operation. Direct expenditure for compensation of own officers and employees and for supplies, materials, and contractual services except amounts for capital outlay.

Death and Gift Taxes. Taxes imposed on transfer of property at death, in contemplation of death, or as a gift.

Debt. All long-term credit obligations of the government and its agencies whether backed by the governments' full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. Includes judgments, mortgages, and revenue bonds, as well as general obligations bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligation, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from government-administered employee retirement funds. Refunding of Long-Term Debt is the issuance of long-term obligations in exchange for, or to finance, the retirement of outstanding long term debt, generally to obtain more favorable interest rates.

Debt Issued. See *Long-Term Debt Issued*.

Debt Outstanding. All debt obligations remaining unpaid on the date specified.

Debt Retired. See *Long Term Debt Retired*.

Direct Expenditure. Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payment. i.e., all expenditure other than Intergovernmental Expenditure.

Earnings on Investments, Insurance Trust Revenue. Interest, dividends, and other earnings on securities held as assets to provide income for insurance trust programs. Includes earnings on securities of State government held by its own insurance trust funds but excludes rental income from real property held by insurance trust funds and rented to other State agencies.

Education. Schools, colleges, and other educational institutions (e.g., for blind, deaf, and other handicapped individuals), and educational programs for adults, veterans, and other special classes. State Institutions of Higher Education includes activities of institutions operated by the State, except that agricultural extension services and experiment stations are classified under Natural Resources and hospitals serving the public are classified under Hospitals. Revenue and expenditure for dormitories, cafeterias, athletic events, bookstores, and other Auxiliary Enterprises financed mainly through charges for services are reported on a gross basis. Elementary and Secondary Education comprises payments for instructional, support services, and other activities of local public schools for kindergarten through high school programs. Direct State expenditure for Other Education includes State educational administration and services, tuition grants, fellowships, aid to private schools, and special programs.

Education Services. Comprises the functions of Education and Libraries.

Electric Power. Operation and maintenance of electric power system including production or acquisition and distribution of electric power. See under *Utility*.

Elementary and Secondary Education. See under *Education*.

Employee-Retirement Expenditure. Cash payments to beneficiaries (including withdrawals of contributions) of government-administered employee-retirement systems, local government contributions to State-administered employee-retirement systems, and noncontributory gratuities paid to former employees; these are classed under General Expenditure.

Employee-Retirement Revenue. Revenue from contributions required of employees for financing government-administered employee-retirement systems, earnings on investments held for such systems, and receipts of State payments for employees covered by government systems. Excludes any contributions by government, either as employer contributions or for general financial support, to an employee-retirement system. Tax proceeds, donations, and any forms of revenue other than those enumerated above as classified as general revenue rather than employee-retirement revenue, even though such amounts may be received specifically for employee-retirement purposes. For States, includes employer contributions from local governments, for such systems covering local government employees.

Employee-Retirement System. A government-administered contributory plan for financing retirement and associated benefits for State or local government employees. Does not include noncontributory plans. See Insurance Trust System.

Environment and Housing. Comprises the functions Natural Resources, Parks and Recreation, Housing and Community Development, Sewerage, and Sanitation Other Than Sewerage.

Equipment. Apparatus, furnishings, motor vehicles, office machines, and the like having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment, including both additional equipment and replacements. Expenditures for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures.

Expenditure. All amounts of money paid out by a government--net of recoveries and other correcting transactions--other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Note that expenditure includes only external transactions of a government and excludes noncash transactions such as the provision of perquisites or other payments in kind.

Financial Administration. Activities involving finance and taxation. Includes central agencies for accounting, auditing, and budgeting; the supervision of local government finances; tax administration; collection, custody, and disbursement of funds; administration of employee-retirement systems; debt and investment administration; and the like.

Fines and Forfeits. Penalties imposed for violation of amounts on deposit as performance guarantees. Does not include penalties on delinquent taxes.

Fire Protection. Fire fighting organization and auxiliary services; fire inspection and investigation; support of volunteer fire forces; and other fire prevention activities. Includes cost

of fire fighting facilities, such as fire hydrants and water, furnished by other agencies of the government.

Fiscal Year. The 12-month period at the end of which the government or any government agency determines its financial condition and the results of its operations and closes its books.

Full-Faith and Credit Debt. Long-term debt for which the credit of the government concerned, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes on nontax sources, but representing a liability payable from any other available resources if the pledged sources are insufficient.

Functions. Public purposes served by governmental activities (education, highways, public welfare, etc.). Expenditure for each function includes amounts for all types of expenditure serving the purpose concerned.

Fund. An accounting device established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. In the accounts of individual governments, each fund is treated as a distinct fiscal entity. Here, however, transactions of funds are consolidated in accordance with the principles described in the introduction to this report.

Gas Supply. Operation and maintenance of gas supply systems including acquisition and distribution of natural gas. See under *Utility*.

General Debt. All debt other than that identified as having been issued specifically for utility purposes. See *Utility Debt*.

General Expenditure. All government expenditure other than the specifically enumerated kinds of expenditure classified as Utility Expenditure, Liquor Stores Expenditure, and Employee- Retirement or other Insurance Trust Expenditure.

General Expenditure. N.E.C. General Expenditure for purposes and activities not falling within any standard functional category and unallocated amounts relating to two or more functions.

General Obligation Debt. Long-term full faith and credit obligations other than those payable initially from nontax revenue. Includes debt payable in the first instance from particular earmarked taxes, such as motor fuel sales taxes or property taxes. See also *Full-faith and Credit Debt*.

General Public Buildings. Provision and maintenance of public buildings not allocated to particular functions. This category is not applied in reporting Federal data.

General Revenue. All government revenue except Liquor Stores Revenue, Insurance Trust Revenue, and Utility Revenue. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned.

General Sales or Gross Receipts Taxes. See under *Sales and Gross Receipt Taxes*.

Governmental Administration. Comprises the functions of Financial Administration, Judicial and Legal, and General Public Buildings; and activities of the governing body, office of the chief executive, and central staff services and agencies concerned with personnel administration, recording, planning, zoning, and the like.

Health. Outpatient health services, other than hospital care, including: public health administration; research and education; categorical health programs; treatment and immunization clinics; nursing; environmental health activities such as air and water pollution control; ambulance service if provided separately from fire protection services, and other general public health activities such as mosquito abatement. School health services provided by health agencies (rather than school agencies) and included here. Sewage treatment operation are classified under Sewerage.

Highways. Construction, maintenance, and operation of highways, streets, and related structures, including toll highways, bridges, tunnels, ferries, street lighting and snow and ice removal. However, highway policing and traffic control are classed under Police Protection.

Hospitals. Financing, construction acquisition, maintenance or operation of hospital facilities, provision of hospital care, and support of public or private hospitals. Own Hospitals are facilities administered directly by a government, including those operated by public universities.

Intergovernmental Revenue. Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid, as reimbursements for performance of general government functions and specific services for the paying government (e.g., care of prisoners or contractual research), or in lieu of taxes, Excludes amounts received from other governments for sale of property, commodities, and utility services. All intergovernmental revenue is classified as General Revenue.

Intergovernmental Revenue From Federal Government. Intergovernmental revenue received by a government directly from the Federal Government. For local governments, excludes Federal aid channeled through State governments, which is considered as Intergovernmental Revenue from State Government.

Intergovernmental Revenue From Local Governments. Amounts from local governments: for shares in financial support of programs administered by the State; for reimbursements of services performed or expenditures made for them by the State; for application to debt services on State debt issued for their benefit; and for repayment of advances and contingent loans extended to them. Does not include local government contributions to State-administered employee retirement or other insurance trust systems, which are classified as insurance trust revenue, or agency transactions (see Agency and Private Trust Transactions). Excludes proceeds from interest on local government securities held by the State and proceeds from State taxes on local government facilities.

Intergovernmental Revenue From State Government. All intergovernmental revenue received from the State government. For local governments, includes amounts originally from

the Federal Government but channeled through the State.

Judicial and Legal. Courts and activities associated with courts including law libraries, prosecutorial and defendant programs, probate functions, and juries.

Land and Existing Structures, Other Capital Outlay Expenditures. Purchase of these assets as such, purchase of rights-of-way, payments on capital leases, and title search and similar activity associated with the purchase transactions. See *Capital Outlay*.

Libraries. Provision and support of public library facilities and services.

License Taxes. Taxes exacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege, at a flat rate or measured by such bases as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "License" based on these latter measures, other than those at nominal rates, are classified according to the measure concerned. Includes "fees" related to licensing activities -- automobile inspection, gasoline and oil inspection, professional examinations and licenses, etc.--as well as license taxes producing substantial revenue.

1. **Alcoholic Beverages.** Licenses for manufacturing, importing, wholesaling, and retailing alcoholic beverages other than those based on volume or value of transactions or assessed value of property.
2. **Amusements.** License taxes imposed on amusement businesses generally or on specific amusement enterprises (race tracks, theaters, athletic events, etc.). Does not include "licenses" based on value or number of admissions, amount of wagers, or gross or net income, which are classified elsewhere
3. **Corporations in General.** Franchise license taxes, organization, filing, and entrance fees, and other license taxes that are applicable, with only specific exceptions, to all corporations. Does not include corporation taxes based on value of property, net income, or gross receipts from sales, or taxes imposed distinctively on particular types of corporations (public utilities, insurance companies, etc.).
4. **Hunting and Fishing.** Commercial and noncommercial hunting and fishing licenses and shipping permits.
5. **Motor Vehicles.** License taxes imposed on owners or operators of motor vehicle, commercial and noncommercial, for the right to use public highways, including charges for title registration and inspection of vehicles. Does not include personal property taxes or sales and gross receipts taxes relating to motor carriers based on assessed value of property, gross receipts, or net income, or other taxes on the business of motor transport.
6. **Motor Vehicle Operators.** Licenses for privilege of driving motor vehicles, including both private and commercial licenses.

7. **Occupations and Businesses, N.E.C.** License taxes (including examination and inspection fees) required of persons engaging in particular professions, trades, or occupations, and such taxes on businesses not elsewhere classified. Includes charges relating to inspection and marketing of seed, feed, fertilizer, gasoline, oil, citrus fruit, and other commodities, and chain store licenses, as well as licenses relating to operation of particular business enterprises.

8. **Public Utilities.** License taxes distinctively imposed on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies including government-owned utilities. Does not include taxes measured by gross or net income, units of service sold, or value of property.

9. **Other License Taxes.** License taxes not listed separately (e.g., animal licenses, marriage licenses, registration fees on pleasure boats and aircraft, individual permits to purchase liquor, and other nonbusiness privileges).

Liquor Stores. Alcoholic beverage distribution facilities operated by State and local governments maintaining alcoholic beverage monopoly systems. Liquor Stores Revenue and Liquor Stores Expenditure, as defined under the headings below, are included in revenue and expenditure.

Liquor Stores Expenditure. Expenditure for purchase of liquor for resale and provision and operation of government-maintained alcoholic beverage monopoly systems. Excludes expenditure for law enforcement and licensing activities carried out in conjunction with liquor store operations.

Liquor Stores Revenue. Amounts received from sale of liquor by state and/or local liquor store operations. Excludes any state taxes collected by State liquor monopoly systems

Long-Term Debt. Debt payable more than 1 year after date of issue.

Long-Term Debt Issued. The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligation authorized but not actually incurred during the fiscal period are not included. Refunding issues of long-term debt represents the par value of refunding bonds issued during the fiscal year.

Long-Term Debt Offsets. Cash and investment assets of sinking funds and other reserve funds, however designated, which are specifically held for redemption of long-term debt, including bond reserve funds, deposits with fiscal agents for the redemption of uncanceled debt, and balances in refunding bond accounts held pending completion of refunding transactions.

Long-Term Debt Retired. The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations. Long-Term Debt Refunded is the par value of long-term debt retired during the year as a result of refund transactions.

Miscellaneous and Unallocable Expenditure. General Expenditure for purposes and activities not falling within any standard functional category and unallocated amounts relating to two or

more functions.

Miscellaneous Commercial Activities. Provision and operation of commercial facilities not classified under particular functions. Includes a bank (North Dakota), and cement plant, hail insurance systems, and the like.

Motor Fuel Sales Taxes. See under *Sales and Gross Receipts Taxes*.

Motor Vehicle Licenses Taxes. See under *License Taxes*.

Natural Resources. Conservation, promotion, and development of natural resources, such as soil, water, forests, minerals, and wildlife. Includes irrigation, drainage, flood control, forestry and fire protection, soil reclamation, soil and water conservation, fish and game programs, and agricultural fairs. For the Federal Government, includes agricultural experiment stations and extension services, farm price stabilization programs, farm insurance and credit activities, and multipurpose power and reclamation projects.

N.E.C. Not elsewhere classified.

Nonguaranteed Debt. Long-term debt payable solely from pledged specific sources--e.g., for earnings of revenue-producing activities (utilities, sewage disposal plants, toll bridges, etc.) from special assessments, or from specific nonproperty taxes. Includes only debt that does not constitute an obligation against any other resource of the government if the pledged sources are insufficient.

Occupations and Business license Taxes. See under *License Taxes*.

Parking Facilities. Construction, purchase, maintenance, and operation of public-use parking lots, garages, parking meters, and other distinctive parking facilities on a commercial basis.

Parks and Recreation. Provision and support of recreational and cultural-scientific facilities and activities including golf courses, play fields, playgrounds, public beaches, swimming pools, tennis courts, parks, auditoriums, stadiums, auto camps, recreation piers, marinas, botanical gardens, galleries, museums, and zoos. Also includes building and operation of convention centers and exhibition halls.

Police Protection. Preservation of law and order and traffic safety. Includes police patrols and communications, crime prevention activities, detention and custody of persons awaiting trial, traffic safety, and vehicular inspection.

Property Taxes. Taxes conditioned on ownership of property and measured by its value. Includes general property taxes related to property as a whole, real and personal, tangible or intangible, whether taxed at a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles, or on certain or all intangibles.

Protective Inspection and Regulation. Regulation of private enterprise for the protection of the public and inspection of hazardous activities except for major functions, such as fire

prevention, health, natural resources, etc. Distinctive licensing collection activities are classed under Financial Administration.

Public Safety. Comprises the functions of Police Protection, Fire Protection, Correction, and Protective Inspection and Regulation.

Public Utility Taxes. See under *License Taxes and Sales and Gross Receipts Taxes*.

Public Welfare. Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: Cash Assistance paid directly to needy persons under the categorical programs (Old Age Assistance, Aid to Families with Dependent Children, Aid to the Blind, and Aid to the Disabled) and under any other welfare programs; Vendor Payments made directly to private purveyors for medical care, burials, and other commodities and services provided under welfare programs; and provision and operation by the government of Welfare Institutions. Other Public Welfare includes payments to other governments for welfare purposes, amounts for administration, support of private welfare agencies, and other public welfare services. Health and Hospital services provided directly by the government through its own hospitals and health agencies, and any payments to other governments for such purposes are classed under those functional headings rather than here

Purchase of Land and Existing Structures. Purchase of these assets as such, purchase of rights-of-way, and title search and similar activity associated with the purchase transactions. Included in Other Capital Outlay.

Refunding. The issuance of long-term debt in exchange for, or to provide funds for, the retirement of long-term debt outstanding.

Regular Highway Facilities. State expenditure for Highways, other than toll facilities, is classified under this heading.

Revenue. All amounts of money received by a government from external sources--net of refunds and other correcting transactions--other than from issuance of debt, liquidation of investments, and as agency and private trust transactions. Note that revenue excludes noncash transactions such as receipt of services, commodities, or other "receipts in kind."

Salaries and Wages. Amount expended for compensation of employees. Consists of gross amounts without deduction of withholdings for income tax, social security, or retirement coverage. Includes amounts for labor in force account construction projects.

Sale of Property. Sale of real property and improvements. Excludes sale of securities and sale of commodities, equipment, and other personal property.

Sales and Gross Receipts Taxes. Taxes including: "licenses" at more than nominal rates, based on volume or value of transfers of goods or services; upon gross receipts, or upon gross income; and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts of "commissions" allowed to merchants

for collection of taxes from consumers are excluded. Comprises 10 different categories:

1. **General Sales or Gross Receipts Taxes.** Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales or gross receipts from selected commodities, services, or business are reported separately under categories 3 through 10 below.
2. **Selective Sales and Gross Receipts Taxes.** Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes. Specific taxes included are shown in categories 3 through 10 below.
3. **Alcoholic Beverages.** Selective sales and gross receipts taxes on alcoholic beverages.
4. **Amusements.** Selective sales and gross receipts taxes on admission tickets or admission charges and on gross receipts of all or specified types of amusement businesses.
5. **Insurance.** Taxes imposed distinctively on insurance companies and measured by gross premiums or adjusted gross premiums.
6. **Motor Fuels.** Selective sales and gross receipts taxes on gasoline, diesel oil, and other fuels used in motor vehicles, including aircraft fuel. Note that any amounts refunded are deducted from gross collections.
7. **Pari-mutuels.** Taxes measured by amounts wagered at race tracks, including "breakage" collected by the government.
8. **Public Utilities.** Taxes imposed distinctively on public passenger and freight transportation companies, telephone, telegraph, and light and power companies, and other public utility companies measured by gross receipts, gross earnings, or units of service sold. Taxes levied on such companies on other bases are classified elsewhere in accordance with the nature of the tax.
9. **Tobacco Products.** Selective sales and gross receipts taxes on tobacco products, including cigarette tubes and papers.
10. **Other Selective Sales and Gross Receipts Taxes.** Selective sales and gross receipts taxes relating to specific commodities, businesses, or services not separately enumerated (lubrication oil, fuel other than motor fuel, meals, margarine, cement, etc.).

Sanitation. Comprises Sewerage and Solid Waste Management (see below). Sanitary engineering, smoke regulation, and other health activities are classified under Health.

Sea and Inland Port Facilities. See under *Water Transport and Terminals*.

Securities. Stocks and bonds, notes, mortgages, and other formal evidences of indebtedness.

Selective Sales and Gross Receipts Taxes. See under *Sales and Gross Receipts Taxes*.

Severance Taxes. Taxes imposed distinctively on removal of natural products (e.g., oil, gas, other minerals, timber, fish, etc.) from land or water and measured by value or quantity of products removed or sold.

Sewerage. Provision of sanitary and storm sewers and sewage disposal facilities and services, and payments to other governments for such purposes.

Short-Term Debt. Interest-bearing debt payable within 1 year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

Social Insurance Administration. For State and local governments consists of Employment Security Administration activities, which comprise only administration of unemployment compensation programs and employment offices. Includes also Federal administration of Old Age, Survivors', Disability, and Health Insurance and other social insurance programs.

Social Services and Income Maintenance. Comprises the functions of Public Welfare, Hospitals, Health, Social Insurance Administration, and Veterans' Services

Solid Waste Management. Street cleaning, solid waste collection and disposal, and provision of sanitary landfills.

Special Assessments. Compulsory contributions collected from owners of property benefitted by special public improvements (street paving, sidewalks, sewer lines, etc.) to defray the cost of such improvements (either directly or through payment of debt service on indebtedness incurred to finance the improvements) and apportioned according to the assumed benefits to the property affected by the improvements.

Taxes. Compulsory contributions exacted by a government for public purposes except employee and employee assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that local government tax revenue excludes any amounts from shares of State-imposed and collected taxes, which are classified as Intergovernmental Revenue.

Tobacco Products Sales Taxes. See under *Sales and Gross Receipts Taxes*.

Toll Highway Facilities. Toll turnpikes and toll roads, toll bridges, ferries, and toll tunnels operated by State agencies. Expenditure for this purpose includes only acquisition, construction, and maintenance of State facilities; it does not include any debt service on toll facility debt or any aid to local governments for toll facilities.

Transit. Construction, maintenance, and operation of public mass Transit systems--bus, commuter rail, light rail, or subway systems. Excludes systems established solely to transport elementary and secondary school pupils. Ferry systems are classified under Highways. See under *Utility*.

Transit Subsidies. Payments in support of subway, bus, surface rail and street railroad, and other passenger transportation systems., including public support of a private utility or railroad and intergovernmental subsidy payments. Excludes amounts paid by a parent government to its dependent transit utility. Also see under *Utility*.

Transportation. Comprises the functions of Highways, Air Transportation, Parking Facilities, Water Transport and Terminals, and Transit Subsidies.

Unemployment Compensation Expenditure. Comprises payments made to beneficiaries under basic provisions of unemployment compensation programs and special program payments, such as for extended benefits triggered by economic conditions.

Utility. A government owned and operated water supply, electric light and power, gas supply, or transit system. Government revenue, expenditure, and debt relating to utility facilities leased to other governments or persons, and other commercial type activities of governments, such as port facilities, airports, housing projects, radio stations, steam plants, ferries, abattoirs, etc., are classified as general government activities. Also see *Transit Subsidies*.

Utility Debt. Debt originally issued specifically to finance government owned and operated water, electric, gas, or transit utility facilities.

Utility Expenditure. Expenditure for construction of utility facilities or equipment, for production and distribution of utility commodities and services (except those furnished to parent government), and for interest on utility debt. Does not include expenditure in connection with administration of utility debt and investments (treated as general expenditure) and the cost of providing services to the parent government (such costs, when identifiable, are treated as expenditure for the function served).

Utility Revenue. Revenue from sale of utility commodities and services to the public and to other governments. Does not include amounts from sales to the parent government. Also excludes income from utility fund investments and from other nonoperating properties (treated as General Revenue). Any monies from Taxes, Special Assessments, and Intergovernmental Revenue are classified as General Revenue, not Utility Revenue.

Vendor Payments. See under *Public Welfare*.

Water Supply. Operation and maintenance of water supply system including acquisition and distribution of water to the general public or to other local governments for domestic or industrial use. Acquisition and distribution of water for irrigation of agricultural lands are classified under Natural Resources. See under *Utility*.

Water Transport and Terminals. Construction, maintenance, operation, and support of canals

and other waterways, harbors, docks, wharves, and related marine terminal facilities.

Withdrawals, Insurance Trust. See *Insurance Trust Expenditure*.

Workers' Compensation Expenditure. Insurance trust expenditure for State-administered workers' compensation systems. Consists of cash benefit payments to injured workers covered by the system. Excludes State contributions to system on behalf of State employees and expenditure for administration.

Workers' Compensation Revenue. Employer premiums, assessments, and other contributions to State-administered workers' compensation systems and earnings on investments of systems. Excludes contributions by State governments for State employees covered by system.

Workers' Compensation System. A State-administered plan for compulsory accident and injury insurance of workers through accumulation of assets from contributions collected from employers for financing cash benefits to eligible injured workers.